

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On May 11, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit A hereto via postage pre-paid U.S. mail:

- 1) Debtors' Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Protective Insurance Claims, (D) Insurance Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims And Untimely Tax Claims, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, And Claims Subject To Modification And Reclamation Agreement ("Thirteenth Omnibus Claims Objection") [without exhibits] (Docket No. 7825) [a copy of which is attached hereto as Exhibit B]
- 2) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit C]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit A attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 9 of Exhibit A attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit C has been marked so as to demonstrate the manner in which the information listed in columns 3 through 9 of Exhibit A attached hereto was incorporated into each Personalized Notice.

Dated: May 30, 2007

/s/ Evan Gershbein
Evan Gershbein

Subscribed and sworn to (or affirmed) before me on this 30th day of May, 2007, by
Evan Gershbein, personally known to me or proved to me on the basis of satisfactory
evidence to be the person who appeared before me.

Signature: /s/ Shannon J. Spencer

Commission Expires: 6/20/10

EXHIBIT A

Delphi Corporation
Thirteenth Omnibus Objection
Exhibit E-1 Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
123 Inc O A Thompson Emergency	123 Inc O A Thompson Emergency Freight PO Box 410 Lincoln Park, MI 48146	1/31/06	1730	\$3,657.48	Claims Subject to Modification	05-44640	\$3,657.48	General Unsecured
Ace Controls Inc	Accounting 23435 Industrial Park Dr Farmington Hills, MI 48335	7/28/06	12205	\$1,113.42	Claims Subject to Modification	05-44640	\$1,113.42	General Unsecured
Advanced Micro Devices Inc	Allan J Manzagol One AMD PI MS68 Sunnyvale, CA 94088-3453	5/8/06	5126	\$2,387,697.06	Claims Subject to Modification	05-44640	\$2,232,151.00	General Unsecured
Advantek Taping Systems Inc	Advantek Taping Systems 6839 Mowry Ave Newark, CA 94560-492	5/16/06	5946	\$127,867.14	Claims Subject to Modification	05-44640	\$126,555.08	General Unsecured
AER Technologies Inc	650 Columbia St Brea, CA 92821	10/28/05	192	\$194,615.27	Claims Subject to Modification	05-44640	\$96,205.51	General Unsecured
Age Industries Inc	1701 Amistad Dr San Benito, TX 78586	5/8/06	4985	\$29,512.35	Claims Subject to Modification	05-44640	\$3,559.90	General Unsecured
Aida Dayton Technologies Corp	7660 Ctr Point 70 Blvd Dayton, OH 45424-6380	7/18/06	9821	\$17,789.03	Claims Subject to Modification	05-44640	\$17,789.03	General Unsecured
Air Academy Press & Associates Llc	1650 Telstar Dr 110 Ste 110 Colorado Springs, CO 80920-1009	7/31/06	13607	\$887.00	Claims Subject to Modification	05-44482	\$887.00	General Unsecured
Alexanders Pest Control Inc	Stephen A Miller President 14889 Macklin Rd New Springfield, OH 44443	11/10/05	485	\$4,240.50	Claims Subject to Modification	05-44640	\$3,246.50	General Unsecured
All Types Expediting	All Types Expediting & Trans Svcs PO Box 123 Huntertown, IN 46748	11/22/05	812	\$8,488.94	Claims Subject to Modification	05-44640	\$2,006.10	General Unsecured
Allied Fire Protection & Sierra Liquidity Fund	Sierra Liquidity Fund 2699 White Rd Ste 255 Irvine, CA 92614	4/24/06	2733	\$5,081.80	Claims Subject to Modification	05-44640	\$5,081.80	General Unsecured
Allingham Corp	21250 W 8 Mile Rd Southfield, MI 48075-566	5/12/06	5676	\$16,785.00	Claims Subject to Modification	05-44640	\$16,785.00	General Unsecured
Alstom Power Environmental Consult Sarl	Alstom Power Environmental Consult Sarl 104 Ave Albert 1 Rueil Malmaison, Cedex 92563 France	11/17/05	653	\$67,850.97	Claims Subject to Modification	05-44640	\$67,850.97	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Amko Service Company	c o Praxair Inc 39 Old Ridgebury Rd Danbury, CT 06810-5113	7/20/06	10021	\$7,037.10	Claims Subject to Modification	05-44640	\$7,037.10	General Unsecured
ANI Safety & Supply	ANI Safety & Supply PO Box 228 Skokie, IL 60076	2/1/06	1742	\$6,168.28	Claims Subject to Modification	05-44640	\$5,517.68	General Unsecured
Ariba Inc	Attn Credit & Collections 210 6th Ave Pittsburgh, PA 15222	10/13/05	3	\$252,354.58	Claims Subject to Modification	05-44640	\$169,354.58	General Unsecured
Asbury Graphite Mills Inc	41 Main St PO Box 144 Asbury, NJ 08802	5/9/06	5401	\$12,230.40	Claims Subject to Modification	05-44640	\$3,436.80	General Unsecured
Asc Process Systems	14062 Balboa Blvd Sylmar, CA 91302	5/11/06	5623	\$16,000.00	Claims Subject to Modification	05-44624	\$16,000.00	General Unsecured
ASM Capital II LP	ASM Capital II LP 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	6/27/06	8677	\$72,060.81	Claims Subject to Modification	05-44640	\$52,749.13	General Unsecured
Atco Industries Inc	7200 15 Mile Rd Sterling Heights, MI 48312-452	5/10/06	5571	\$23,273.34	Claims Subject to Modification	05-44640	\$20,176.00	General Unsecured
Atlas Fluid Components Inc	Attorney John A Nehrer 111 Stow Ave Ste 100 Cuyahoga Falls, OH 44221	1/13/06	1527	\$6,045.40	Claims Subject to Modification	05-44640	\$6,045.40	General Unsecured
Baker Tanks	Chris Cavalier PO Box 513967 Los Angeles, CA 90051-3967	6/19/06	8203	\$7,188.12	Claims Subject to Modification	05-44640	\$7,188.12	General Unsecured
Bell Microproducts	Tina Moore 201 Monroe St Ste 300 Montgomery, AL 36104	5/10/06	5455	\$17,646.30	Claims Subject to Modification	05-44507	\$12,456.65	General Unsecured
Big Bend Agri Services Inc	Big Bend Industrial Sales PO Box 479 Cairo, GA 39828	4/26/06	2774	\$8,884.00	Claims Subject to Modification	05-44640	\$8,884.00	General Unsecured
Big Bend Agri Services Inc	Big Bend Agri Services Inc Big Bend Industrial Sales 320 1st Ave Ne Cairo, GA 39828	4/26/06	2774	\$8,884.00	Claims Subject to Modification	05-44640	\$8,884.00	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Blue Water Automotive Systems Inc	Accounts Payable PO Box 339 Range Rd Plant Marysville, MI 48040	7/27/06	14054	\$15,126.31	Claims Subject to Modification	05-44640	\$15,126.31	General Unsecured
Boramco Inc	Boramco Inc PO Box 6 Walkerton, IN 46574-0006	12/13/05	1133	\$7,506.87	Claims Subject to Modification	05-44640	\$7,506.87	General Unsecured
Bosch Rexroth Corporation	Attn Judith Lowitz Adler Robert Bosch Corporation 38000 Hills Tech Dr Farmington Hills, MI 48331	7/31/06	13650	\$7,976.71	Claims Subject to Modification	05-44640	\$1,972.02	General Unsecured
Brake Parts Inc Wix Filtration Corp Affinia Group Inc	Brake Parts Inc Brakes Parts Wix 4400 Prime Pkwy Mchenry, IL 60050	7/28/06	12011	\$179,220.24	Claims Subject to Modification	05-44640	\$86,576.50	General Unsecured
Brinkmann Pumps Inc	47060 Cartier Dr Wixom, MI 48393	5/2/06	4522	\$5,574.00	Claims Subject to Modification	05-44640	\$5,574.00	General Unsecured
Buckeye Tools and Supply Co	Tom Mitchell 400 Gargrave Rd Dayton, OH 45449	5/1/06	4009	\$5,556.30	Claims Subject to Modification	05-44640	\$5,556.30	General Unsecured
Busak & Shamban South	2842 Collections Ctr Dr Chicago, IL 60693	7/27/06	11449	\$8,105.50	Claims Subject to Modification	05-44640	\$7,035.70	General Unsecured
Canon USA Inc	Attn Stever Becker Esq One Canon Plz Lake Success, NY 11042-1198	7/28/06	12700	\$20,492.90	Claims Subject to Modification	05-44640	\$20,492.90	General Unsecured
Canon USA Inc	Herrick Feinstein LLP Attn Paul Rubin Esq 2 Park Ave New York, NY 10016	7/28/06	12700	\$20,492.90	Claims Subject to Modification	05-44640	\$20,492.90	General Unsecured
Centro Industrial Supply Corp	1650 W Sam Houston Pkwy N Houston, TX 77043	6/5/06	7477	\$21,987.42	Claims Subject to Modification	05-44567	\$15,704.22	General Unsecured
Ch2m Hill Spain SL	C 17 Juan de Mariana 3 Planta Portal B Madrid, 28045 Spain	7/31/06	15138	\$28,836.00	Claims Subject to Modification	05-44640	\$25,372.60	General Unsecured
Cingular Wireless	Banko PO Box 309 Portland, OR 97207-0309	5/8/06	5083	\$849.39	Claims Subject to Modification	05-44640	\$849.39	General Unsecured

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Coface North America Inc	as Agent for Ushio America Inc Attn David Miller PO Box 2102 Cranbury, NJ 08512	5/18/06	6286	\$25,920.04	Claims Subject to Modification	05-44640	\$23,724.15	General Unsecured
Computer Systems of America Inc	22 Batterymarch St Boston, MA 02109	5/12/06	5699	\$5,670.00	Claims Subject to Modification	05-44640	\$5,670.00	General Unsecured
Conceria Pasubio Spa	Attn Paul Ricotta Esq and Stephanie K Hoos Esq Mintz Levin Cohn Ferris Glovsky and Popeo PC 666 Third Ave New York, NY 10017	7/31/06	13772	\$256,726.91	Claims Subject to Modification	05-44640	\$247,608.70	General Unsecured
Condit Re Co Inc	3050 Springboro W Dayton, OH 45439-1716	4/28/06	3332	\$8,335.27	Claims Subject to Modification	05-44640	\$8,335.27	General Unsecured
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	1/17/06	1546	\$199,278.47	Claims Subject to Modification	05-44640	\$183,958.76	General Unsecured
Cooper Bussmann Inc	Cooper Bussmann Inc 175 Hansen Court Wood Dale, IL 60191	7/24/06	10402	\$220,188.26	Claims Subject to Modification	05-44640	\$175,379.31	General Unsecured
Cooper Industries Inc	David Pulliam Bussman Division 114 Old Stat E Rd Ellisville, MO 63021	5/10/06	5519	\$179,851.26	Claims Subject to Modification	05-44640	\$115,658.88	General Unsecured
Cooper Standard Automotive	Cooper Standard Automotive 39550 Orchard Hill Place Novi, MI 48376-8034	7/31/06	14661	\$266,362.70	Claims Subject to Modification	05-44640	\$266,352.24	General Unsecured
Credence Systems Corp	attn Larry Rock 5975 NW Pine Farm Pl Hillsboro, OR 97124	7/20/06	10007	\$71,436.25	Claims Subject to Modification	05-44640	\$33,187.17	General Unsecured
Crompton Sales Company Inc Eft	Chemtura dba Crompton 199 Berson Rd Middlebury, CT 06749	6/5/06	7493	\$65,942.01	Claims Subject to Modification	05-44640	\$65,942.01	General Unsecured
Custom Electric Manufacturing Inc	T Eckstein 48941 W Rd Wixom, MI 48393	11/2/05	290	\$12,602.00	Claims Subject to Modification	05-44640	\$12,602.00	General Unsecured

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DAA Draexlmaier Automotive of America	DAA Draexlmaier Automotive of America 1751 E Main St Duncan, SC 29334	4/4/06	2550	\$148,987.53	Claims Subject to Modification	05-44640	\$147,992.53	General Unsecured
Dage Precision Industries Inc	4024 Clipper Court Fremont, CA 94538	1/30/06	1692	\$5,416.00	Claims Subject to Modification	05-44640	\$5,416.00	General Unsecured
Danice Manufacturing Co	361 Donovan St South Lyon, MI 48178	7/31/06	15329	\$77,751.36	Claims Subject to Modification	05-44640	\$57,013.68	General Unsecured
Danice Manufacturing Co	201 S Mill St South Lyon, MI 48178-1457	7/31/06	15329	\$77,751.36	Claims Subject to Modification	05-44640	\$57,013.68	General Unsecured
Danice Manufacturing Co	10165 Colonial Industrial Drive South Lyon, MI 48178	7/31/06	15329	\$77,751.36	Claims Subject to Modification	05-44640	\$57,013.68	General Unsecured
Dayton Drill Bushing Eft	Leahy Corp PO Box 301 Dayton, OH 45404	7/27/06	11541	\$11,746.36	Claims Subject to Modification	05-44640	\$11,746.36	General Unsecured
De Lage Landen Financial Services Inc	dba OCE USA INC 1111 Old Eagle School Rd Wayne, PA 19087	7/5/06	8925	\$40,822.50	Claims Subject to Modification	05-44640	\$4,163.00	General Unsecured
Dearborn Group	Dearborn Group 27007 Hills Tech Court Farmington Hills, MI 48331	11/21/05	750	\$17,597.28	Claims Subject to Modification	05-44640	\$17,577.00	General Unsecured
Diebolt International Inc	Dadco 43850 Plymouth Oaks Blvd Plymouth, MI 48170	5/15/06	5826	\$32,091.03	Claims Subject to Modification	05-44640	\$30,953.71	General Unsecured
Diversey Corp	Attn Diane Taylor Johnson Diversey Inc Dubois Chemicals Div 200 Crowne Point Pl Sharonville, OH 45241	7/24/06	10418	\$27,002.18	Claims Subject to Modification	05-44640	\$482.04	General Unsecured
Dorner Mfg Corp	975 Cottonwood Ave Hartland, WI 53029-0020	4/11/06	2607	\$58.00	Claims Subject to Modification	05-44640	\$58.00	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Dott Industries Inc	Ryan D Heilman Esq 40950 Woodward Ave Ste 100 Bloomfield Hills, MI 48304	7/31/06	14402	\$18,385.92	Claims Subject to Modification	05-44567	\$18,360.04	General Unsecured
Doug Wirt Enterprises Inc dba Wirt Saginaw Stone Dock	Doug Wirt Enterprises Inc dba Wirt Saginaw Stone Dock 4700 Crow Island Saginaw, MI 48601	12/12/05	1128	\$1,892.54	Claims Subject to Modification	05-44640	\$1,892.54	General Unsecured
Dow Corning Corporation	Attn Tammy Grove CO1222 2200 W Salzburg Rd Midland, MI 48686	6/2/06	7342	\$67,009.18	Claims Subject to Modification	05-44640	\$66,528.00	General Unsecured
Dt Assembly & Test Europe Ltd	Dt Industries Tingewick Rd Buckingham, MK18 1EF United Kingdom	6/5/06	7470	\$55,235.07	Claims Subject to Modification	05-44640	\$55,235.07	General Unsecured
Dybrook Products Inc	5232 Tod Ave S W Unit 23 Warren, OH 44481-972	7/19/06	9916	\$86,129.80	Claims Subject to Modification	05-44640	\$74,018.11	General Unsecured
Easylink Services	33 Knightsbridge Rd Piscataway, NJ 08854	12/9/05	1090	\$8,142.11	Claims Subject to Modification	05-44640	\$8,142.11	General Unsecured
Eaton Office Supply Co Inc	180 John Glenn Dr Amherst, NY 14228-2292	5/4/06	4753	\$486.56	Claims Subject to Modification	05-44640	\$486.56	General Unsecured
Elite Mold & Engineering Eft	51548 Filomena Dr Shelby Township, MI 48315	5/10/06	5468	\$1,500.00	Claims Subject to Modification	05-44640	\$1,500.00	General Unsecured
EMG Eifelwerk Heinrich Stein Montage GmbH	EMG Eifelwerk Heinrich Stein Montage GmbH Raiffesisenstrasse 5 Uttfeld, 54619 Germany	11/17/05	657	\$4,150.00	Claims Subject to Modification	05-44640	\$4,150.00	General Unsecured
Energy Conversion Systems	Energy Conversion Systems Holdings LLC 5520 Dillard Dr Ste 260 Cary, NC 27518	7/31/06	15239	\$139,507.23	Claims Subject to Modification	05-44640	\$58,655.00	General Unsecured
Engineering Supply Corp	11281 James St Holland, MI 49424-862	5/8/06	5060	\$825.00	Claims Subject to Modification	05-44640	\$825.00	General Unsecured
Erwin Quarder Inc	Attn Jennifer Steward 5101 Kraft Ave SE Grand Rapids, MI 49512	1/9/06	1464	\$122,867.13	Claims Subject to Modification	05-44567	\$100,997.21	General Unsecured

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1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Exonic Systems	149 Delta Dr Pittsburgh, PA 15238	7/31/06	15354	\$4,135.81	Claims Subject to Modification	05-44640	\$4,135.81	General Unsecured
First Choice Heating & Cooling Inc	8147 Islandview Dr Newaygo, MI 49337	8/2/06	15804	\$9,555.10	Claims Subject to Modification	05-44640	\$9,555.10	General Unsecured
First Technology Holdings Inc and Affiliates and Subsidiaries	John D Hertzberg 30150 Telegraph Rd Ste 444 Bingham Farms, MI 48025	1/26/06	1672	\$633,258.00	Claims Subject to Modification	05-44640	\$633,258.00	General Unsecured
Fischer Special Tooling	Kevin Johnson 7219 Commerce Dr Mentor, OH 44060	5/1/06	3946	\$12,161.00	Claims Subject to Modification	05-44640	\$12,161.00	General Unsecured
Flex Pac Inc	7113 S Mayflower Pk Dr Zionsville, IN 46077	4/28/06	3319	\$2,632.00	Claims Subject to Modification	05-44640	\$2,632.00	General Unsecured
Flex Technologies Inc	104 Flex Dr Portland, TN 37148	7/6/06	9076	\$35,858.00	Claims Subject to Modification	05-44640	\$35,820.11	General Unsecured
Fluid Kinetics Div of Valco Cincinnati	Valco Cincinnati Inc 411 Circle Freeway Dr Cincinnati, OH 45246	7/25/06	10895	\$7,096.55	Claims Subject to Modification	05-44640	\$7,096.55	General Unsecured
Foerster Instruments Inc	140 Industry Dr Pittsburgh, PA 15275	5/8/06	5063	\$5,428.30	Claims Subject to Modification	05-44640	\$5,420.00	General Unsecured
Fox Excavating and Sewer	1014 Franklin St Sandusky, OH 44870	7/24/06	10405	\$5,400.00	Claims Subject to Modification	05-44640	\$5,400.00	General Unsecured
Fujikoki America Inc	Donnie J Anderson 4040 Bronze Way Dallas, TX 75237	7/25/06	10757	\$72,525.00	Claims Subject to Modification	05-44640	\$37,245.00	General Unsecured
Future Electronics	Diane Svendsen 41 Main St Bolton, MA 01740	11/10/05	501	\$311,610.55	Claims Subject to Modification	05-44507	\$308,621.57	General Unsecured
Genesee Packaging Inc	Dennis M Haley P14538 Winegarden Haley Lindholm & Robertson PLC G 9460 S Saginaw St Ste A Grand Blanc, MI 48439	2/13/07	16536	\$452,346.63	Claims Subject to Modification	05-44640	\$481,540.09	General Unsecured

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1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Goldman Sachs Credit Partners LP	Attn Pedro Ramirez c o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	12/13/05	1143	\$2,975.00	Claims Subject to Modification	05-44640	\$2,975.00	General Unsecured
Gorman John M Co Inc	2844 Keenan Ave Dayton, OH 45414-4914	7/28/06	11937	\$17,280.45	Claims Subject to Modification	05-44640	\$17,280.45	General Unsecured
Greiner Perfoam GmbH Germany	Robert Bosch Str 13 Wangen, 73117 Germany	1/30/06	1694	\$5,451.99	Claims Subject to Modification	05-44640	\$5,367.31	General Unsecured
Greystone Of Lincoln Inc	7 Wellington Rd Lincoln, RI 02865	7/10/06	9219	\$290,762.87	Claims Subject to Modification	05-44640	\$287,266.60	General Unsecured
Hack Piro Oday Merklinger	Wallace & McKenna Pa 30 Columbia Tkp Florham Pk, NJ 07932	7/27/06	11258	\$7,745.30	Claims Subject to Modification	05-44640	\$7,745.30	General Unsecured
Harris Healthtrends Eft Corp	6629 W Central Ave Toledo, OH 43617-1401	5/30/06	7016	\$54,883.42	Claims Subject to Modification	05-44640	\$31,710.90	General Unsecured
Hella Electronics Corp	PO Box 398 Flora, IL 62839	5/4/06	4771	\$167,142.92	Claims Subject to Modification	05-44640	\$164,800.58	General Unsecured
Hellermann Tyton GmbH	Hellermann Tyton GmbH GroBer Moorweg 45 Tornesch, D-25436 Germany	12/27/05	1338	\$6,555.25	Claims Subject to Modification	05-44640	\$6,555.25	General Unsecured
Henry County Rural Electric Me	Henry County Remc 201 N 6th St New Castle, IN 47362	5/1/06	3827	\$31,046.14	Claims Subject to Modification	05-44640	\$30,449.05	General Unsecured
Heritage Operating Lp	Ikard & Newsom Servi Gas 13307 Montana Ave El Paso, TX 79938	6/12/06	7847	\$8,716.81	Claims Subject to Modification	05-44640	\$8,626.36	General Unsecured
Hill & Knowlton Australia Pty	C 12 338 Pitt St Sydney, N5w 2000 Australia	6/1/06	7324	\$114,828.73	Claims Subject to Modification	05-44640	\$114,828.73	General Unsecured

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Honeywell International Inc	Debbie Jackson Associate Accounting Acs Cash Services 1985 Douglas Dr N Mn10 2517 Golden Valley, MN 55422	3/2/06	2170	\$14,595.67	Claims Subject to Modification	05-44640	\$7,137.53	General Unsecured
Hottinger Baldwin Measurements Inc	19 Bartlett St Marlboro, MA 01752	7/26/06	10977	\$9,062.95	Claims Subject to Modification	05-44640	\$9,062.95	General Unsecured
Hyatt Regency Hotel San Antonio	Attn Patrick Gonzales Hyatt Regency Hotel 123 Losoya San Antonio, TX 78205	11/17/05	643	\$74,900.00	Claims Subject to Modification	05-44640	\$74,900.00	General Unsecured
I Donald Penson	Steven Lee Smith Shumaker Loop & Kendrick LLP 41 S Hight St Ste 2400 Columbus, OH 43215	3/27/06	2427	\$9,249.00	Claims Subject to Modification	05-44640	\$9,249.00	General Unsecured
Iberofon Plasticos SL	Iberofon Plasticos SL Pol Ind Miralcampo C Aluminio 4 19200 Azuqueca De Henares Guadalajara, Spain	12/15/05	1177	\$6,764.69	Claims Subject to Modification	05-44640	\$6,707.96	General Unsecured
IBJTC Business Credit Corporation as successor in interest to IBJ Whitehall Business Credit Corporation	Ronald S Beacher & Conrad K Chiu Day Pitney LLP 7 Times Square New York, NY 10036	7/20/06	9995	\$57,149.69	Claims Subject to Modification	05-44640	\$44,643.53	General Unsecured
Icom1 Integrated Systems	PO Box 8028 22975 Venture Dr Novi, MI 48376	2/9/06	1932	\$43,975.27	Claims Subject to Modification	05-44640	\$43,975.27	General Unsecured
Indiana University	Attn Michael A Klein Esq Office of University Counsel 107 South Indiana Dr Rm 211 Bloomington, IN 47405-7000	7/12/06	9648	\$225,089.20	Claims Subject to Modification	05-44640	\$128,109.96	General Unsecured
Indianapolis Power & Light Company	LaChelle D Stepp 8470 Allison Point Blvd Ste 100 Indianapolis, IN 46250	11/28/05	913	\$32,863.89	Claims Subject to Modification	05-44640	\$32,844.76	General Unsecured
Industrial Control Distributor	1776 Bloomsbury Ave Wanamassa, NJ 07712	5/4/06	4705	\$10,728.12	Claims Subject to Modification	05-44640	\$10,728.12	General Unsecured
Integris Metals Flint	455 85th Ave NW Coon Rapids, MN 55433	11/7/05	410	\$1,417.80	Claims Subject to Modification	05-44640	\$81.60	General Unsecured

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1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Internal Honing Abrasives Inc	John Hoekstra 3011 Hillcroft Ave SW Grand Rapids, MI 49548	12/13/05	1138	\$14,399.28	Claims Subject to Modification	05-44640	\$14,399.28	General Unsecured
Iron Mountain Information Management Inc	R Frederick Linfesty Esq Iron Mountain Inc 745 Atlantic Ave 10th Fl Boston, MA 02111	11/17/05	646	\$33,597.65	Claims Subject to Modification	05-44640	\$15,868.06	General Unsecured
Isspro Inc	PO Box 11177 Portland, OR 97211	10/17/05	28	\$22,624.17	Claims Subject to Modification	05-44640	\$6,165.00	General Unsecured
ITT Cannon Santa Ana	ITT Industries Shared Services 2881 East Bayard Street Seneca Falls, NY 13148	5/1/06	3916	\$48,511.07	Claims Subject to Modification	05-44640	\$20,869.49	General Unsecured
ITT MMI	ITT Industries Shared Services 2881 East Bayard Street Seneca Falls, NY 13148	1/17/06	1608	\$7,770.48	Claims Subject to Modification	05-44507	\$7,319.84	General Unsecured
J H Bennett and Co Inc	J H Bennett and Co Inc PO Box 8028 22975 Venture Dr Novi, MI 48376	2/14/06	2008	\$7,968.03	Claims Subject to Modification	05-44640	\$7,968.03	General Unsecured
Jamison Metal Supply Inc	Karen Jamison PO Box 70 Dayton, OH 45449	12/27/05	1314	\$9,894.39	Claims Subject to Modification	05-44640	\$9,894.39	General Unsecured
Jcm American Corporation	Dante Olgado 925 Pilot Rd Las Vegas, NV 89119	5/3/06	4578	\$36,003.34	Claims Subject to Modification	05-44507	\$29,237.89	General Unsecured
Jodon Engineering Associates I	62 Enterprise Dr Ann Arbor, MI 48103-9503	5/1/06	4261	\$13,152.00	Claims Subject to Modification	05-44640	\$13,152.00	General Unsecured
Johann A Krause	305 W Delavan Dr PO Box 1367 Janesville, WI 53547-1367	7/31/06	13476	\$7,356.00	Claims Subject to Modification	05-44640	\$7,356.00	General Unsecured
Johnson Controls Inc	Stephen Bobo Sachnoff & Weaver Ltd 10 S Wacker Dr Ste 4000 Chicago, IL 60606	7/31/06	15522	\$12,887.20	Claims Subject to Modification	05-44640	\$12,887.20	General Unsecured
Joint Production Technology Inc	Joint Production Technology Inc 15381 Hallmark Macomb, MI 48042	12/6/05	1036	\$14,109.48	Claims Subject to Modification	05-44640	\$14,109.48	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
JPMorgan Chase Bank NA	Neelima Veluvolu 270 Park Ave 17th Fl New York, NY 10017	7/27/06	11743	\$1,777,501.48	Claims Subject to Modification	05-44640	\$1,145,420.76	General Unsecured
JPMorgan Chase Bank NA	Karen Ostad Esq James J DeCristofaro Esq Lovells 590 Madison Ave New York, NY 10022	7/27/06	11743	\$1,777,501.48	Claims Subject to Modification	05-44640	\$1,145,420.76	General Unsecured
Kapos Machine Control Co	Attn Edward Kapanowski 41675 Pocatello Dr Canton, MI 48187	12/27/05	1304	\$11,007.20	Claims Subject to Modification	05-44640	\$11,007.20	General Unsecured
KC Transportation Inc	KC Transportation Inc 888 Will Carleton Rd Carleton, MI 48117	10/31/05	255	\$10,721.27	Claims Subject to Modification	05-44640	\$10,711.57	General Unsecured
Kincses Tool & Molding Corp	Charles Warriner Comptroller PO Box 69 Flora, MS 39071	7/31/06	13582	\$53,412.66	Claims Subject to Modification	05-44640	\$53,412.66	General Unsecured
Kone Inc	Brian Stell One Kone Ct Moline, IL 61265	2/23/06	2110	\$21,794.34	Claims Subject to Modification	05-44640	\$17,197.35	Priority
L & S Tool Inc	Jeanne Simmons PO Box 932 Kokomo, IN 46903-0932	7/27/06	11617	\$527,220.39	Claims Subject to Modification	05-44640	\$527,220.33	General Unsecured
Lattice Semiconductor Corp	Attn Mike Walsh 5555 NE Moore Ct Hillsboro, OR 97124	7/25/06	10827	\$7,390.00	Claims Subject to Modification	05-44640	\$4,390.00	General Unsecured
Liquidity Solutions Inc	DbA Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	1/17/06	1563	\$58,575.00	Claims Subject to Modification	05-44640	\$1,665.00	General Unsecured
Logikos Systems & Software	2914 Independence Dr Fort Wayne, IN 46808	7/25/06	10713	\$49,220.00	Claims Subject to Modification	05-44640	\$49,220.00	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	3/20/07	16583	\$206,964.00	Claims Subject to Modification	05-44640	\$165,246.00	General Unsecured
Lydall Thermal Acoustical Sales LLC fka Lydall Westex	Lydall Thermal Acoustical Sales LLC fka Lydall Westex 1241 Buck Shoals Rd PO Box 109 Hamptonville, NC 27020	7/13/06	9463	\$108,415.00	Claims Subject to Modification	05-44640	\$13,850.00	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Mac Arthur Corporation	Thomas F Barrett 3190 Tri Park Dr Grand Blanc, MI 48439-0010	7/27/06	11599	\$432,705.04	Claims Subject to Modification	05-44640	\$406,480.82	General Unsecured
Mac Equipment Inc	Hwy 75 Sabetha, KS 66534	7/31/06	14882	\$12,576.40	Claims Subject to Modification	05-44640	\$12,576.40	General Unsecured
Machined Products Co	2121 Landmeier Rd Elk Grove Village, IL 60007	5/8/06	5115	\$210,634.01	Claims Subject to Modification	05-44640	\$164,214.16	General Unsecured
Maersk Sealand Inc	Rose Austin 6000 Carnegie Blvd Charlotte, NC 28209	10/17/05	43	\$12,410.13	Claims Subject to Modification	05-44640	\$12,410.13	General Unsecured
Marquardt GmbH	Schloss Str 16 Rietheim Weiheim, 78604 Germany	7/28/06	12161	\$875,135.40	Claims Subject to Modification	05-44640	\$794,954.68	General Unsecured
Masterpiece Engineering Inc	3001 Tecumseh Way Corinth, MS 38834	11/18/05	1166	\$41,452.62	Claims Subject to Modification	05-44640	\$41,452.62	General Unsecured
Mecco Partners Llc	PO Box 307 Ingomar, PA 15127	11/28/05	901	\$5,995.00	Claims Subject to Modification	05-44640	\$5,995.00	General Unsecured
Mesa Laboratories Inc	Datatrace 12100 W 6th Ave Lakewood, CO 80228	7/17/06	9623	\$16,935.05	Claims Subject to Modification	05-44640	\$13,357.05	General Unsecured
Meti	6000 Fruitville Rd Sarasota, FL 34232	7/27/06	11611	\$79,771.29	Claims Subject to Modification	05-44507	\$67,982.04	General Unsecured
MJM Investigations Inc	910 Paverstone Dr Raleigh, NC 27525	4/17/06	2664	\$746.81	Claims Subject to Modification	05-44640	\$359.81	General Unsecured
Monroe Inc	c o Robert D Wolford Miller Johnson PO Box 306 Grand Rapids, MI 49501-0306	3/22/06	2352	\$132,868.28	Claims Subject to Modification	05-44640	\$75.53	General Unsecured
Moore Wallace North America	Moore Wallace North America 3075 Highland Pkwy Downers Grove, IL 60515	5/22/06	6556	\$5,700.39	Claims Subject to Modification	05-44640	\$2,755.00	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Morrison Industrial Equipment Company	Morrison Industrial Equipment Company PO Box 1803 1825 Monroe Nw Grand Rapids, MI 49501	4/28/06	3289	\$185.04	Claims Subject to Modification	05-44640	\$185.04	General Unsecured
Namics Technologies Inc	5201 Great America Pkwy Ste 272 Santa Clara, CA 95054	7/10/06	9154	\$113,663.00	Claims Subject to Modification	05-44640	\$28,403.00	General Unsecured
Narricot Industries Inc	Tuff Temp Corp 928 Jaymor Rd Ste C150 Southampton, 18966	5/5/06	4892	\$50,524.45	Claims Subject to Modification	05-44640	\$37,826.70	General Unsecured
National Instruments Corp	Order Team 11500 North Mopac Expressway Austin, TX 78759	7/24/06	10400	\$237,792.65	Claims Subject to Modification	05-44640	\$229,990.58	General Unsecured
National Material Company	Attn Barb Lahtinen 1965 Pratt Blvd Elk Grove Village, IL 60007	5/3/06	4579	\$127,107.21	Claims Subject to Modification	05-44640	\$124,219.19	General Unsecured
Nationwide Fence & Supply Co	Industrial Div 53861 Gratiot Ave Chesterfield, MI 48051	5/1/06	4209	\$9,678.00	Claims Subject to Modification	05-44640	\$9,678.00	General Unsecured
New York Power Authority	Attn Joseph Carline Esq 123 Mainstreet White Plains, NY 10601	5/18/06	6287	\$95,807.17	Claims Subject to Modification	05-44640	\$91,526.45	General Unsecured
New York Power Authority	Holland & Knight LLP Holland & Knight LLP Attn Peter Zisser Esq 195 Broadway New York, NY 10037-3189	5/18/06	6287	\$95,807.17	Claims Subject to Modification	05-44640	\$91,526.45	General Unsecured
North American Mfg	4455 E 71st St Cleveland, OH 44105	5/3/06	4569	\$1,955.53	Claims Subject to Modification	05-44640	\$1,955.53	General Unsecured
Ogura Corporation	Robert A Peurach Esq Fitzgerald & Dakmak PC 615 Griswold Ste 600 Detroit, MI 48226	7/18/06	9851	\$1,810,852.11	Claims Subject to Modification	05-44640	\$1,210.00	General Unsecured
Ohio Desk Company	1122 Prospect Ave Cleveland, OH 44115-1292	5/10/06	5491	\$1,186.00	Claims Subject to Modification	05-44640	\$1,186.00	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Ottos Inc	Ottos Inc 529 E Adams St Sandusky, OH 44870	11/29/05	933	\$14,331.73	Claims Subject to Modification	05-44640	\$14,331.73	General Unsecured
Paul Neff & Associates	Craig T Matthews & Associates LPA 376 Regency Ridge Dr Centerville, OH 45459	11/28/05	895	\$16,625.00	Claims Subject to Modification	05-44640	\$16,625.00	General Unsecured
Penn Engineering Motion Technologies Pittman Division	Penn Engineering Motion Technologies Pittman Division 343 Godshall Dr Harleysville, PA 19438	11/21/05	729	\$55,503.21	Claims Subject to Modification	05-44507	\$55,503.21	General Unsecured
Perfection Tool & Mold Corp	3020 Production Ct Dayton, OH 45414-3514	8/9/06	15944	\$8,300.00	Claims Subject to Modification	05-44640	\$5,500.00	General Unsecured
Pilot Air Freight	PO Box 97 Lima, PA 19037-0097	6/21/06	8300	\$3,512.20	Claims Subject to Modification	05-44640	\$3,512.20	General Unsecured
Plastic Moldings Company Llc	Pmc 2181 Grand Ave Cincinnati, OH 45214-150	7/17/06	9685	\$139,824.40	Claims Subject to Modification	05-44640	\$139,824.40	General Unsecured
Port City Metal Products Inc	c o Parmenter O Toole 601 Terrace St Muskegon, MI 49443-0786	7/28/06	12190	\$5,738.00	Claims Subject to Modification	05-44567	\$5,738.00	General Unsecured
Potters Industries Inc	Attn Michele Gryga Credit Dept 1200 W Swedesford Rd Berwyn, PA 19312	5/22/06	6586	\$71,580.00	Claims Subject to Modification	05-44640	\$71,580.00	General Unsecured
PR Newswire	PR Newswire GPO Box 5897 New York, NY 10087-5897	10/24/05	79	\$11,473.00	Claims Subject to Modification	05-44640	\$8,116.00	General Unsecured
Price Heneveld Cooper DeWitt Litton LLP	Price Heneveld Cooper DeWitt Litton LLP PO Box 2567 Grand Rapids, MI 49501-2567	3/31/06	2462	\$103,014.55	Claims Subject to Modification	05-44554	\$103,014.55	General Unsecured
Pride Gage Associates Llc	6725 W Central Ave Ste M Toledo, OH 43617	5/8/06	5285	\$4,175.04	Claims Subject to Modification	05-44640	\$4,175.04	General Unsecured
Proyectos Y Administaciones Electromecanicas Sa De Cv	P Novilleros No 35 Col Playasol Matamorso Tamps , Mexico	7/27/06	11444	\$11,021.96	Claims Subject to Modification	05-44640	\$5,932.16	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Pyramid Rebuild & Machine LLC	Attn James Leigh 123 S Thomas Rd Tallmadge, OH 44278	11/15/05	592	\$91,084.00	Claims Subject to Modification	05-44640	\$91,000.00	General Unsecured
Qmp Enterprises Inc	2sq Machine Tools 43 County Rte 59 Phoenix, NY 13135-2116	4/27/06	3013	\$4,711.40	Claims Subject to Modification	05-44640	\$4,711.40	General Unsecured
Quaker Chemical Corporation	Andrew C Kassner Drinker Biddle & Reath LLP One Logan Square 18th & Cherry St Philadelphia, PA 19103	7/21/06	10257	\$819,654.23	Claims Subject to Modification	05-44640	\$799,803.77	General Unsecured
Quality Solutions Group Llc	2296 Kenmore Ave Buffalo, NY 14207	5/1/06	4003	\$7,513.50	Claims Subject to Modification	05-44640	\$7,513.50	General Unsecured
R E Dixon Inc	2801 Lockheed Way Carson City, NV 89706	7/10/06	9150	\$20,298.56	Claims Subject to Modification	05-44640	\$20,298.56	General Unsecured
Rack Processing Co Inc Eft	2350 Arbor Blvd Dayton, OH 45439-1724	6/9/06	7699	\$15,408.15	Claims Subject to Modification	05-44640	\$12,158.67	General Unsecured
Reco Equipment Inc	PO Box 160 Morristown, OH 43759	5/9/06	5358	\$23,679.17	Claims Subject to Modification	05-44640	\$1,789.40	General Unsecured
Requarth Lumber Co Inc	PO Box 38 Dayton, OH 45401	1/23/06	1636	\$8,497.73	Claims Subject to Modification	05-44640	\$8,497.73	General Unsecured
Revenue Management as Assignee of Detroit Heading LLC	Revenue Management as Assignee of Detroit Heading LLC One University Plz Ste 312 Hackensack, NJ 07601	3/24/06	2387	\$61,578.63	Claims Subject to Modification	05-44640	\$60,876.94	General Unsecured
Riverside Claims LLC as Assignee for Jan Pak Huntsville	Riverside Claims LLC PO Box 626 Planetarium Station New York, NY 10024	11/25/05	4045	\$4,691.52	Claims Subject to Modification	05-44640	\$4,519.20	General Unsecured
Robotics Inc	2421 Rte 9 Ballston Spa, NY 12020-4407	5/30/06	7031	\$11,108.98	Claims Subject to Modification	05-44640	\$8,568.98	General Unsecured
Rochester Gas & Electric Corporation	89 East Ave Rochester, NY 14649	1/12/06	1523	\$6,532.99	Claims Subject to Modification	05-44640	\$6,187.31	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
S E Huffman Corp Eft	1050 Huffman Way Clover, SC 29710	7/31/06	15281	\$5,495.00	Claims Subject to Modification	05-44640	\$5,495.00	General Unsecured
S&D Osterfeld Mechanical Contractors Inc	S&D Osterfeld Mechanical 1101 Negley Pl Dayton, OH 45402	7/28/06	12243	\$22,080.43	Claims Subject to Modification	05-44640	\$22,080.43	General Unsecured
Salion Inc & Sierra Liquidity Fund	Sierra Liquidity Fund 2699 White Road Ste 255 Irvine, CA 92614	4/13/06	2644	\$55,050.00	Claims Subject to Modification	05-44640	\$55,050.00	General Unsecured
Samuel Son & Co	Michelle Pritchard 4334 Walden Ave Lancaster, NY 14086	2/27/06	2120	\$97,728.50	Claims Subject to Modification	05-44640	\$97,728.50	General Unsecured
Sanwal Technologies Inc	4 Peuquet Pky Tonawanda, NY 14150-2413	4/28/06	3128	\$79.60	Claims Subject to Modification	05-44640	\$79.60	General Unsecured
Satyam Computer Services Limited	Sanjay Gupta 300 Galleria Officentre Ste 322 Southfield, MI 48034	7/26/06	11240	\$169,826.60	Claims Subject to Modification	05-44640	\$160,158.60	General Unsecured
Scapa Tapes N A	attn Carmen Folkes 111 Great Pond Dr Windsor, CT 06095	1/31/06	1735	\$69,421.97	Claims Subject to Modification	05-44640	\$69,421.97	General Unsecured
Schaefer Systems International & Sierra Liquidity Fund	Sierra Liquidity Fund 2699 White Rd Ste 255 Irvine, CA 92614	4/19/06	2696	\$15,234.88	Claims Subject to Modification	05-44640	\$1,174.00	General Unsecured
Schaefer Systems International & Sierra Liquidity Fund	Schaefer Systems Intl Inc PO Box 7009 Charlotte, NC 28241-7009	4/19/06	2696	\$15,234.88	Claims Subject to Modification	05-44640	\$1,174.00	General Unsecured
Schlemmer Associates Inc	800 Compton Rd Cincinnati, OH 45231-3846	5/5/06	4878	\$2,502.07	Claims Subject to Modification	05-44640	\$2,502.07	General Unsecured
Schmitt Industries Inc	Attn Michael S McAfee 2765 NW Nicolai Portland, OR 97210	11/29/05	926	\$8,013.77	Claims Subject to Modification	05-44640	\$3,198.77	General Unsecured
Scottissue Inc	3249 Dryden Rd Dayton, OH 45439	5/30/06	7076	\$38,853.06	Claims Subject to Modification	05-44640	\$35,275.55	General Unsecured
Seal & Design Inc	4015 Casilio Pky Clarence, NY 14031	7/17/06	9585	\$81,300.76	Claims Subject to Modification	05-44640	\$76,102.26	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Sheffield Measurement Inc	Kevin McBride 250 Circuit Dr No Kingstown, RI 02852	7/24/06	10398	\$25,106.75	Claims Subject to Modification	05-44640	\$22,104.75	General Unsecured
Southern States Chemical	PO Box 546 Savannah, GA 31402	7/18/06	9695	\$116,779.47	Claims Subject to Modification	05-44640	\$116,594.95	General Unsecured
Special Devices Incorporated	14370 White Sage Rd Moorpark, CA 93021	7/28/06	11963	\$101,068.30	Claims Subject to Modification	05-44640	\$80,347.05	General Unsecured
Speed Tech Corporation	No 568 Sec 1 Min Sheng N Rd Kweishan Hsiang, Taoyuan Hsien Taiwan	7/26/06	10955	\$126,623.88	Claims Subject to Modification	05-44640	\$113,350.13	General Unsecured
Star SU Star Cutter Company aka Star Cut Sales Gold Star Coating and Star SU LLC	Star Su Star Cutter Company 23461 Industrial Park Dr Farmington Hills, MI 48335	10/31/05	209	\$856.00	Claims Subject to Modification	05-44640	\$856.00	General Unsecured
Sunapee Chemical Inc	PO Box 684 Wooster, OH 44691	5/19/06	6336	\$6,720.00	Claims Subject to Modification	05-44640	\$6,720.00	General Unsecured
Surface Combustion Inc	Thomas C McClain PO Box 428 1700 Indian Wood Circle Maumee, OH 43537-0428	6/29/06	8770	\$26,343.82	Claims Subject to Modification	05-44640	\$26,343.82	General Unsecured
Tapco Products Inc	Tapco Products Inc PO Box 42395 Cincinnati, OH 45242	12/28/05	1341	\$23,917.01	Claims Subject to Modification	05-44640	\$22,738.05	General Unsecured
TDS Automotive US Inc	TDS Automotive US Inc 2851 High Meadow Cir Ste 250 Auburn Hills, MI 48326	12/28/05	1353	\$53,943.12	Claims Subject to Modification	05-44640	\$47,499.16	General Unsecured
Tegal Corporation	2201 S Mc Dowell Blvd Petaluma, CA 94954	1/18/06	1576	\$98,962.60	Claims Subject to Modification	05-44640	\$53,963.40	General Unsecured
Test America Analytical Testing	Test America Analytical Testing 1380 Busch Parkway Buffalo Grove, IL 60089	2/3/06	1758	\$29,633.67	Claims Subject to Modification	05-44640	\$14,695.38	General Unsecured
The Dayton Power and Light Company	1065 Woodman Dr Dayton, OH 45432	7/24/06	10373	\$61,309.20	Claims Subject to Modification	05-44640	\$37,272.92	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Thielenhaus Microfinish Corporation	attn Ms Joan Coblentz 42925 W Nine Mile Rd Novi, MI 48375	12/12/05	1110	\$42,905.53	Claims Subject to Modification	05-44640	\$18,324.04	General Unsecured
Thierica Equipment Corp	900 Clancy Ave NE Grand Rapids, MI 49503	7/27/06	11538	\$5,226.75	Claims Subject to Modification	05-44640	\$5,226.75	General Unsecured
Three 60 Productions & Sierra Liquidity Fund	Sierra Liquidity Fund 2699 White Rd Ste 255 Irvine, CA 92614	4/19/06	2691	\$10,701.40	Claims Subject to Modification	05-44640	\$4,274.40	General Unsecured
Titan Plastics Group Inc	8051 Moorsbridge Portage, MI 49024	2/3/06	1755	\$229,282.43	Claims Subject to Modification	05-44640	\$147,710.86	General Unsecured
Total Filtration Services Inc	2725 Commerce Pkwy Auburn Hills, MI 48326	7/25/06	10815	\$2,003.55	Claims Subject to Modification	05-44640	\$2,003.55	General Unsecured
Treasurer State of Ohio	attn Robert Leidy Ohio Department of Health 161 South High St Ste 400 Akron, OH 44308	1/9/06	1475	\$1,000.00	Claims Subject to Modification	05-44640	\$200.00	General Unsecured
Trupar America	Brian Belback 160 Wilson Rd Bentleyville, PA 15314	6/16/06	8075	\$21,230.04	Claims Subject to Modification	05-44640	\$20,808.24	General Unsecured
United Road Services Inc DBA Pilot Transport	Attn Bill Cole PO Box 258 Brighton, MI 48116	2/6/06	1793	\$39,726.30	Claims Subject to Modification	05-44640	\$39,726.30	General Unsecured
University Of Illinois	The Office Of Business Affairs Grant & Contracts 109 Coble H 801 S Wright St Rmt Chg 5 01 Chicago, IL 61820	7/31/06	15350	\$30,000.00	Claims Subject to Modification	05-44640	\$30,000.00	General Unsecured
Usa Mobile Communications	USA Mobility Metrocall Arch Wireless 890 E Heinberg St Pensacola, FL 32502	5/30/06	7084	\$21.78	Claims Subject to Modification	05-44624	\$21.78	General Unsecured
Vehma International of American Inc	Max Newman Schafer and Weiner PLLC 40950 Woodward Ave Ste 100 Bloomfield Hills, MI 48304	7/31/06	13457	\$379,947.09	Claims Subject to Modification	05-44640	\$245,137.69	General Unsecured
Vette Corp	2 Wall St 4th Fl Manchester, NH 03101	7/13/06	9471	\$38,735.12	Claims Subject to Modification	05-44640	\$12,705.52	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Vishay Americas Inc	Attn Marion R Hubbard 1 Greenwhich PL Shelton, CT 06484	7/13/06	9452	\$2,675,676.21	Claims Subject to Modification	05-44640	\$92,156.46	General Unsecured
Vitronics Soltec	2 Marin Way Stratham, NH 03885	5/22/06	6561	\$119,243.50	Claims Subject to Modification	05-44640	\$54,359.40	General Unsecured
Vorys Sater Seymour and Pease LLP	c o Randall D LaTour Esq 52 E Gay St PO Box 1008 Columbus, OH 43215	7/27/06	11393	\$54,050.82	Claims Subject to Modification	05-44640	\$648.10	General Unsecured
Voss Manufacturing Inc	2345 Lockport Rd Sanborn, NY 14132	7/19/06	9917	\$10,510.50	Claims Subject to Modification	05-44640	\$10,510.50	General Unsecured
Wcr Inc Ohio Div	221 Crane St Dayton, OH 45403	6/29/06	8742	\$1,690.25	Claims Subject to Modification	05-44640	\$1,690.25	General Unsecured
Workplace Integrators	Drawer1634 PO Box 79001 Detroit, MI 48279-1634	5/30/06	7062	\$20,830.11	Claims Subject to Modification	05-44640	\$20,830.11	General Unsecured
Xpedx	Martha Diaz 3900 Lima St Denver, CO 80239	7/26/06	11224	\$120,421.40	Claims Subject to Modification	05-44507	\$120,421.40	General Unsecured
Z Mar Technology	Tonya Chapman PO Box 1298 Matthews, NC 28106	5/2/06	4399	\$5,066.84	Claims Subject to Modification	05-44640	\$2,257.62	General Unsecured

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Exhibit E-2 Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Anderson Co Sc	Anderson Co Treasurer PO Box 8002 Anderson, SC 29622	4/27/06	2870	\$3,954.48	Tax Claim Subject to Modification	05-44640	\$3,033.57	Priority
Campbell County Treasurers Office	Campbell County Treasurers Office PO Box 37 Rustburg, VA 24588	12/27/05	1332	\$1,672.13	Tax Claim Subject to Modification	05-44640	\$1,282.73	Priority
Carolyn P Bowers Montgomery County Trustee	Carolyn P Bowers Montgomery County Trustee PO Box 1005 Clarksville, TN 37041	11/4/05	325	\$551.00	Tax Claim Subject to Modification	05-44640	\$422.68	Priority
Charter Township of Brighton	Harris & Literski 822 E Grand River Brighton, MI 48116	7/17/06	9558	\$7,331.57	Tax Claim Subject to Modification	05-44640	\$7,049.59	Priority
Chesterfield Co Sc	Chesterfield Co Tax Treasurer PO Box 750 Chesterfield, SC 29709	6/29/06	8763	\$1,410.24	Tax Claim Subject to Modification	05-44640	\$932.72	Priority
Chris Hughes Okaloosa County Tax Collector	Chris Hughes Okaloosa County Tax Collector Okaloosa County Tax Collector 151-C Eglin Parkway NE Ft Walton Beach, FL 32548	5/31/06	7239	\$73.22	Tax Claim Subject to Modification	05-44640	\$65.65	General Unsecured
Chris Hughes Okaloosa County Tax Collector	Philip A Bates PA PO Box 1390 Pensacola, FL 32591-1390	5/31/06	7238	\$16,756.18	Tax Claim Subject to Modification	05-44640	\$16,120.74	General Unsecured
City of Franklin	Tax Collector PO Box 705 Franklin, TN 37065	10/25/05	109	\$4.00	Tax Claim Subject to Modification	05-44640	\$3.07	Priority
City of Gordonsville Tennessee	Jamie D Winkler Esq Bellar & Winkler 212 Main St N PO Box 332 Carthage, TN 37030	6/6/06	7561	\$16.91	Tax Claim Subject to Modification	05-44640	\$12.97	Priority
City of Laredo	c o Laura L Gomez 212 Flores Ave Laredo, TX 78040	5/23/06	6653	\$1,370.50	Tax Claim Subject to Modification	05-44640	\$513.63	Priority
City Of Lynchburg Va	City Of Lynchburg PO Box 9000 Lynchburg, VA 24505	7/21/06	10138	\$532.04	Tax Claim Subject to Modification	05-44640	\$277.20	Priority
City Of N Kansas Mo	City Hall / City Collector PO Box 7468 2010 Howell St N Kansas City, MO 64116	4/28/06	3213	\$34,386.70	Tax Claim Subject to Modification	05-44640	\$26,378.84	Priority

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Delphi Corporation
Thirteenth Omnibus Objection
Exhibit E-2 Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
City of Pulaski	City of Pulaski PO Box 633 Pulaski, TN 38478	11/7/05	425	\$71.00	Tax Claim Subject to Modification	05-44640	\$54.47	Priority
City Of Torrington Ct	City Of Torrington Tax Collector PO Box 839 Torrington, CT 06790	5/12/06	6741	\$2,132.39	Tax Claim Subject to Modification	05-44640	\$1,983.62	General Unsecured
Clinton City Recorder	100 Bowling St City Hall Clinton, TN 37716	5/25/06	6869	\$351.00	Tax Claim Subject to Modification	05-44640	\$331.40	General Unsecured
Clinton County In	Clinton County Treasurer 220 Courthouse Sq Frankfort, IN 46041	4/27/06	2949	\$2,540.94	Tax Claim Subject to Modification	05-44640	\$2,245.08	General Unsecured
Copiah County	Tax Collector PO Box 705 Hazlehurst, MS 39083	4/28/06	3392	\$25,358.82	Tax Claim Subject to Modification	05-44640	\$24,620.21	Priority
Daviess Co Ky	Daviess County Attorney 212 St Ann St Owensboro, KY 42303	5/1/06	4312	\$529.30	Tax Claim Subject to Modification	05-44640	\$272.93	Priority
Dearborn Countyin	Dearborn County Treasurer 215b W High St New Adminstration Bldg Lawrenceburg, IN 47025	5/19/06	6361	\$128.48	Tax Claim Subject to Modification	05-44640	\$66.90	Priority
Delaware County Treasurer	Room 102 County Bldg 100 W Main St Munice, IN 47305	7/20/06	10037	\$148.02	Tax Claim Subject to Modification	05-44640	\$148.02	Priority
Edgefield Co Sc	Edgefield Co Treasurer PO Box 22 Edgefield, SC 29824	4/28/06	3389	\$43.44	Tax Claim Subject to Modification	05-44640	\$28.97	General Unsecured
Forrest Butch Freeman Oklahoma County Treasurer	320 Robert S Kerr Rm 307 Oklahoma City, OK 73102	1/17/06	1545	\$18.86	Tax Claim Subject to Modification	05-44640	\$18.86	General Unsecured
Gleyn Twilla	Gleyn Twilla City Tax Collector 425 W Court St Dyersburg, TN 38024	5/2/06	4415	\$21.33	Tax Claim Subject to Modification	05-44640	\$19.95	Priority

Delphi Corporation
Thirteenth Omnibus Objection
Exhibit E-2 Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Grayson County	F R Young Jr Treasurer PO Box 127 Independence, VA 24348	11/28/05	893	\$948.13	Tax Claim Subject to Modification	05-44640	\$948.13	General Unsecured
Greenwood Co Sc	Greenwood Co Tax Treasurer 528 Monument St R 101 Greenwood, SC 29646	5/5/06	4865	\$2,398.16	Tax Claim Subject to Modification	05-44640	\$1,599.73	General Unsecured
Henry County Treasurer	101 S Main St New Castle, IN 47362	3/9/06	2232	\$11,927.66	Tax Claim Subject to Modification	05-44640	\$2,396.24	Priority
Hillsborough County Tax Collector	PO Box 172920 Tampa, FL 33602	5/9/06	5372	\$860.67	Tax Claim Subject to Modification	05-44640	\$860.67	General Unsecured
Jackson County	Manager of Finance Collection Department 415 E 12th St Kansas City, MO 64106-8401	5/12/06	5756	\$669.29	Tax Claim Subject to Modification	05-44640	\$669.29	Priority
Joe G Tedder Tax Collector	Joe G Tedder Tax Collector PO Box 1189 Bartow, FL 33830	12/13/05	1160	\$636.02	Tax Claim Subject to Modification	05-44640	\$487.91	General Unsecured
Johnson County Treasurer Courthouse Annex	86 W Court St Franklin, IN 46131	6/13/06	7901	\$2,696.25	Tax Claim Subject to Modification	05-44640	\$2,451.14	Priority
Jones Co Ms	Jones Co Tax Collector PO Box 511 Laurel, MS 39441	5/22/06	6565	\$19.09	Tax Claim Subject to Modification	05-44640	\$19.09	Priority
Judy Pitts Revenue Commissioner Etowah County Alabama	Etowah County Courthouse 800 Forrest Ave Rm 5 Gadsden, AL 35901	12/27/05	1328	\$269,106.72	Tax Claim Subject to Modification	05-44640	\$269,106.72	Priority
King County Tax Collector Room 600	500 4th Ave Seattle, WA 98104-2340	4/28/06	3331	\$107.52	Tax Claim Subject to Modification	05-44640	\$107.52	General Unsecured
Lexington County	212 S Lake Dr Lexington, SC 29072	2/3/06	1770	\$110,647.51	Tax Claim Subject to Modification	05-44640	\$98,010.73	General Unsecured
Limestone County Revenue Commissioner	100 S Clinton St Ste A Athens, AL 35611	5/1/06	3900	\$279,385.42	Tax Claim Subject to Modification	05-44640	\$139,692.54	General Unsecured
Lincoln Co Ms	Lincoln County Tax Collector 301 South 1st St Room 109 Brookhaven, MS 39601	5/1/06	4301	\$74,750.40	Tax Claim Subject to Modification	05-44640	\$74,750.40	General Unsecured

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Delphi Corporation
Thirteenth Omnibus Objection
Exhibit E-2 Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Lincoln County Tax	301 South 1st Room 109 Brookhaven, MS 39601	5/1/06	5562	\$26,390.76	Tax Claim Subject to Modification	05-44640	\$26,390.76	Priority
Louisville Jefferson County Metro Government	Jefferson County Attorney's Office Fiscal Court Building 531 Court Place Ste 1001 Louisville, KY 40202	12/27/05	1331	\$385.25	Tax Claim Subject to Modification	05-44640	\$207.53	General Unsecured
Madison Co Ms	Madison Co Tax Collector PO Box 113 Canton, MS 39046	7/25/06	10576	\$24,661.06	Tax Claim Subject to Modification	05-44640	\$18,918.07	Priority
Madison County Indiana Treasurer	c o Thomas M Beeman Attorney at Law 33 W 10th St Ste 200 Anderson, IN 46016	3/12/07	16571	\$1,064,727.48	Tax Claim Subject to Modification	05-44640	\$1,064,727.48	Priority
Marion Co Treasurer	Marion Co Treasurer PO Box 275 Marion, SC 29571	2/6/06	1776	\$25,633.36	Tax Claim Subject to Modification	05-44640	\$25,631.21	Priority
Marion County Tax Collector	PO Box 970 Ocala, FL 34478-0970	5/4/06	4733	\$432.23	Tax Claim Subject to Modification	05-44640	\$331.57	General Unsecured
Maury County Trustee	One Public Square Columbia, TN 38401	5/1/06	3809	\$23,506.58	Tax Claim Subject to Modification	05-44640	\$22,821.92	Priority
McDonald County Collector Cloteel Atkins	Box 725 Pineville, MO 64856	1/10/06	1508	\$2,185.62	Tax Claim Subject to Modification	05-44640	\$2,185.62	General Unsecured
Metropolitan Government of Nashville and Davidson County	Dept of Law Rm 204 Metropolitan Courthouse Nashville, TN 37201	12/6/05	1038	\$806.18	Tax Claim Subject to Modification	05-44640	\$618.44	General Unsecured
Monroe Co Mo	Monroe Co Collector 300 N Main PO Box 245 Paris, MO 65275	7/27/06	11121	\$10,929.20	Tax Claim Subject to Modification	05-44640	\$10,929.20	Priority
Monroe County In	Monroe County Treasurer Courthouse Room 204 Bloomington, IN 47404	7/24/06	10557	\$29.87	Tax Claim Subject to Modification	05-44640	\$28.86	Priority
Morgan County Revenue Commissioner	Amanda G Scott CPA PO Box 696 Decatur, AL 35602	1/3/06	1456	\$6.34	Tax Claim Subject to Modification	05-44640	\$6.34	General Unsecured

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Delphi Corporation
Thirteenth Omnibus Objection
Exhibit E-2 Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Newton Co Ms	Newton Co Tax Collector PO Box 7 Decatur, MS 39327	5/11/06	5633	\$5,704.18	Tax Claim Subject to Modification	05-44640	\$5,484.79	Priority
Newton County In	Newton County Treasurer Courthouse Kentland, IN 47951	5/26/06	6939	\$106.91	Tax Claim Subject to Modification	05-44640	\$97.19	Priority
Pima County Treasurer Pima County Assessor Pima County Arizona	Pima County Attorneys Office Civil Division 32 N Stone Ave Ste 2100 Tucson, AZ 85701	7/21/06	10248	\$8,075.92	Tax Claim Subject to Modification	05-44640	\$7,969.66	General Unsecured
Pope County Ar	Pope County Tax Collector 100 West Main St Russellville, AR 72801	5/1/06	3556	\$100.61	Tax Claim Subject to Modification	05-44640	\$78.56	General Unsecured
Portage County Treasurer	449 S Meridian 1st Fl PO Box 1217 Ravenna, OH 44266	5/1/06	3767	\$42,243.59	Tax Claim Subject to Modification	05-44640	\$36,676.60	Priority
Rankin County	211 E Govt St Ste B Brandon, MS 39042	5/16/06	5922	\$5,452.41	Tax Claim Subject to Modification	05-44640	\$5,452.41	Priority
Ray Valdes Seminole County Tax Collector	1101 E First St PO Box 630 Sanford, FL 32772	11/7/05	424	\$717.59	Tax Claim Subject to Modification	05-44640	\$550.48	General Unsecured
Rogers County Treasurer	PO Box 699 Claremore, OK 74018	6/22/06	8347	\$104.09	Tax Claim Subject to Modification	05-44640	\$90.04	Priority
Ronald A Leggett Collector of Rev	Ronald A Leggett Collector of Revenue 109 City Hall St Louis, MO 63103	11/22/05	758	\$377.96	Tax Claim Subject to Modification	05-44640	\$289.94	Priority
Smith County Trustee	Jamie D Winkler PO Box 332 Carthage, TN 37030	5/8/06	5669	\$36.47	Tax Claim Subject to Modification	05-44640	\$33.88	Priority
Smith County Trustee	Smith County Trustee 122 Turner High Ste 104 Carthage, TN 37030	5/8/06	5669	\$36.47	Tax Claim Subject to Modification	05-44640	\$33.88	Priority
St Johns County Tax Collector	Dennis W Hollingsworth PO Box 9001 St Augustine, FL 32085-9001	12/27/05	1324	\$1,929.19	Tax Claim Subject to Modification	05-44640	\$1,479.93	General Unsecured

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Delphi Corporation
Thirteenth Omnibus Objection
Exhibit E-2 Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
State of Louisiana	Louisiana Department of Revenue PO Box 66658 Baton Rouge, LA 70896	5/30/06	7093	\$133.12	Tax Claim Subject to Modification	05-44640	\$133.12	Priority
Sumner County Trustee	355 Belvedere Dr Rm 107 Gallatin, TN 37066	12/27/05	1327	\$2,483.92	Tax Claim Subject to Modification	05-44640	\$1,905.46	Priority
Tax Collector	Tax Collector Town of Watertown PO Box 224 Watertown, CT 06795	4/26/06	2833	\$1,104.78	Tax Claim Subject to Modification	05-44640	\$869.39	General Unsecured
Tax Collector Pinellas County	Attn Betty A Gramley Tax Manager PO Box 2943 Clearwater, FL 33757-2943	5/2/06	4527	\$44,542.68	Tax Claim Subject to Modification	05-44640	\$17,084.87	General Unsecured
Tax Collector Santa Rosa County	Attn Cindy Grimes Delinquent Tax Dept Robert McClure Santa Rosa Tax Collector PO Box 7100 Milton, FL 32572	4/26/06	9271	\$2,257.22	Tax Claim Subject to Modification	05-44640	\$2,052.02	General Unsecured
Tipton County In	Tipton County Treasurer Courthouse Tipton, IN 46072	6/22/06	8344	\$9,379.17	Tax Claim Subject to Modification	05-44640	\$7,804.36	Priority
Treasurer Of Kosciusko County	100 W Ctr St Warsaw, IN 46580	6/19/06	8225	\$612.98	Tax Claim Subject to Modification	05-44640	\$557.25	General Unsecured
Treasurer Of Vigo County	David Crockett PO Box 1466 Indianapolis, IN 46206-1466	6/12/06	7835	\$6.32	Tax Claim Subject to Modification	05-44640	\$4.84	Priority
Williamson County Trustee	Walter J Davis Trustee PO Box 648 Franklin, TN 37065	10/25/05	108	\$25.00	Tax Claim Subject to Modification	05-44640	\$19.18	Priority
Wilson Co Tn	Wilson County Trustee PO Box 865 Lebanon, TN 37088	5/16/06	6053	\$963.65	Tax Claim Subject to Modification	05-44640	\$537.75	Priority
Wilson Co Tn	Robert Rochelle Robert Rochelle Delinquent Tax Atty 109 Castle Heights Ave N Lebanon, TN 37087	5/16/06	6053	\$963.65	Tax Claim Subject to Modification	05-44640	\$537.75	Priority
York County Tax Collector	1070 Heckle Beva Box 14 Rock Hill, SC 29732-2863	1/30/06	1706	\$8,156.89	Tax Claim Subject to Modification	05-44640	\$6,257.34	General Unsecured

EXHIBIT B

Hearing Date And Time: May 31, 2007 at 10:00 a.m.
Response Date And Time: May 24, 2007 at 4:00 p.m.

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<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:		
In re	:	Chapter 11	
	:		
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)	
	:		
	:	(Jointly Administered)	
Debtors.	:		
-----	-	x	

DEBTORS' THIRTEENTH OMNIBUS OBJECTION (SUBSTANTIVE) PURSUANT TO
11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A) INSUFFICIENTLY
DOCUMENTED CLAIMS, (B) CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND
RECORDS, (C) PROTECTIVE INSURANCE CLAIMS, (D) INSURANCE CLAIMS NOT
REFLECTED ON DEBTORS' BOOKS AND RECORDS, (E) UNTIMELY CLAIMS AND
UNTIMELY TAX CLAIMS, AND (F) CLAIMS SUBJECT TO MODIFICATION,
TAX CLAIMS SUBJECT TO MODIFICATION, AND CLAIMS SUBJECT TO
MODIFICATION AND RECLAMATION AGREEMENT

("THIRTEENTH OMNIBUS CLAIMS OBJECTION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Insufficiently Documented Claims, (b) Claims Not Reflected On Debtors' Books And Records, (c) Protective Insurance Claims, (d) Insurance Claims Not Reflected On Debtors' Books And Records, (e) Untimely Claims And Untimely Tax Claims, And (f) Claims Subject To Modification, Tax Claims Subject to Modification, And Claims Subject To Modification And Reclamation Agreement (the "Thirteenth Omnibus Claims Objection"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, the Debtors filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108. The Court has ordered joint administration of these cases.

2. No trustee or examiner has been appointed in these cases. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors. On April 28, 2006, the U.S. Trustee appointed an official committee of equity holders.

3. This Court has jurisdiction over this motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

4. The statutory predicates for the relief requested herein are section 502(b) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

5. Delphi and its subsidiaries and affiliates (collectively, the "Company") as of December 31, 2006 had global net sales of \$26.4 billion and global assets of approximately \$15.4 billion.¹ At the time of its chapter 11 filing, Delphi ranked as the fifth largest public company business reorganization in terms of revenues and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and continue their business operations without supervision from the Bankruptcy Court.²

6. The Company is a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and is one of the largest global suppliers of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company supplies products to nearly every major global automotive original equipment manufacturer.

7. Delphi was incorporated in Delaware in 1998 as a wholly-owned subsidiary of General Motors Corporation ("GM"). Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to the Company in

¹ The aggregated financial data used in this Motion generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates as disclosed in the Company's Form 10-K filed on February 27, 2007.

² On March 20 2007, Delphi Automotive Systems Espana S.L., whose sole operation is a non-core automotive component plant in Cadiz, Spain, filed a "Concurso" application for a Spanish insolvency proceeding. The application was approved by the Spanish court on April 13, 2007. The Concurso proceeding does not affect other Delphi legal entities in Spain or elsewhere and is an isolated event that is consistent with Delphi's transformation plan to optimize its manufacturing footprint and to lower its overall cost structure.

accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

C. Events Leading To The Chapter 11 Filing

8. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the Company reported a net loss of approximately \$4.8 billion on \$28.6 billion in net sales.³ Reflective of a continued downturn in the marketplace, in 2005 Delphi incurred net losses of approximately \$2.4 billion on net sales of \$26.9 billion. Moreover, in 2006, the Debtors incurred a net loss of \$5.5 billion, \$3.0 billion of which comprised charges related to the U.S. employee special attrition programs.

9. The Debtors believe that the Company's financial performance has deteriorated because of (i) increasingly unsustainable U.S. legacy liabilities and operational restrictions driven by collectively bargained agreements, including restrictions preventing the Debtors from exiting non-profitable, non-core operations, all of which have the effect of creating largely fixed labor costs, (ii) a competitive U.S. vehicle production environment for domestic

³ Reported net losses in calendar year 2004 reflect a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on the U.S. deferred tax assets as of December 31, 2004. The Company's net operating loss in calendar year 2004 was \$482 million.

OEMs resulting in the reduced number of motor vehicles that GM produces annually in the United States and related pricing pressures, and (iii) increasing commodity prices.

10. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward-looking revenue requirements. Because discussions with its major unions and GM had not progressed sufficiently by the end of the third quarter of 2005, the Company commenced these chapter 11 cases for its U.S. businesses to complete the Debtors' transformation plan and preserve value for its stakeholders.

D. The Debtors' Transformation Plan

11. On March 31, 2006, the Company outlined five key tenets of its transformation plan. First, Delphi must modify its labor agreements to create a competitive arena in which to conduct business. Second, the Debtors must conclude their negotiations with GM to finalize GM's financial support for the Debtors' legacy and labor costs and to ascertain GM's business commitment to the Company. Third, the Debtors must streamline their product portfolio to capitalize on their world-class technology and market strengths and make the necessary manufacturing alignment with their new focus. Fourth, the Debtors must transform their salaried workforce to ensure that the Company's organizational and cost structure is competitive and aligned with its product portfolio and manufacturing footprint.⁴ Finally, the Debtors must devise a workable solution to their current pension situation.

⁴ As part of this effort, effective July 1, 2006, the Company realigned its business operations to focus its product portfolio on core technologies for which the Company believes it has significant competitive and technological advantages. The Company's revised operating structure consists of its four core business segments: Electronics and Safety, Thermal Systems, Powertrain Systems, and Electrical/Electronic Architecture. The Company also has two additional segments, Steering and Automotive Holdings Group, which will be transitioned as part of the Company's transformation plan.

12. On December 18, 2006, the Debtors marked another milestone in their chapter 11 cases with the announcement of two significant agreements. The first of these was an equity purchase and commitment agreement (the "Equity Purchase and Commitment Agreement") with affiliates of Appaloosa Management L.P., Cerberus Capital Management, L.P., and Harbinger Capital Partners Master Fund I, Ltd., as well as Merrill Lynch & Co. and UBS Securities LLC (collectively, the "Plan Investors"). Under the Equity Purchase and Commitment Agreement, the Plan Investors have agreed to invest up to \$3.4 billion in preferred and common equity in the reorganized Delphi to support the Debtors' transformation plan. The Equity Purchase and Commitment Agreement is subject to the completion of due diligence, satisfaction or waiver of numerous other conditions (including Delphi's achievement of consensual agreements with its principal U.S. labor unions and GM), and the non-exercise by either Delphi or the Plan Investors of certain termination rights. The second agreement was a plan framework support agreement (the "Plan Framework Support Agreement") with the Plan Investors and GM. The Plan Framework Support Agreement outlines certain proposed terms of the Debtors' anticipated plan of reorganization, including the distributions to be made to creditors and shareholders, the treatment of GM's claims, the resolution of certain pension funding issues, and the corporate governance of the reorganized Debtors. The terms of the Plan Framework Support Agreement are expressly conditioned on the Debtors' reaching consensual agreements with their U.S. labor unions and GM.

13. On January 12, 2007, this Court authorized the Debtors to execute, deliver, and implement the Equity Purchase and Commitment Agreement and the Plan Framework Support Agreement (Docket No. 6589). On February 28, 2007, Delphi entered into an amendment to the Equity Purchase and Commitment Agreement with the Plan Investors to

extend the date by which the Company, the Cerberus Capital Management, L.P. affiliate, or the Appaloosa Management L.P. affiliate have the right to terminate the agreement on account of not yet having completed tentative labor agreements with Delphi's principal U.S. labor unions and a consensual settlement of legacy issues with GM. The amendment extended the termination right pursuant to a 14-day notice mechanism. The amendment also extended the deadline to make certain regulatory filings under the federal antitrust laws in connection with the Equity Purchase and Commitment Agreement and the Plan Framework Support Agreement.

14. On April 19, 2007, Delphi announced that the Debtors anticipated negotiating changes to the Equity Purchase and Commitment Agreement and the Plan Framework Support Agreement. The Debtors do not believe that these developments are expected to preclude the Debtors from filing a joint plan of reorganization and related documents with the Court prior to the current expiration of the exclusivity period on July 31, 2007 or emerging from chapter 11 reorganization this year. The Debtors also confirmed that none of the parties entitled to give notice of termination of the framework agreements had done so as of April 19, 2007 and that these agreements remain effective as previously filed until modified or terminated.

15. Although much remains to be accomplished in the Debtors' reorganization cases, the Debtors and their stakeholders are together navigating a course that should lead to a consensual resolution with their U.S. labor unions and GM while providing an acceptable financial recovery framework for the Debtors' stakeholders. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver high-

quality products to its customers globally. Additionally, the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

E. Bar Date, Proofs Of Claim, And Omnibus Claims Objections

16. On April 12, 2006, this Court entered an Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (Docket No. 3206) (the "Bar Date Order"). Among other things, the Bar Date Order established July 31, 2006 (the "Bar Date") as the last date for all persons and entities holding or wishing to assert "Claims," as such term is defined in 11 U.S.C. § 101(5), against a Debtor (collectively, the "Claimants") to file a proof of claim with respect to each such Claim.

17. On or prior to April 20, 2006, Kurtzman Carson Consultants LLC, the claims and noticing agent in these cases (the "Claims Agent"), provided notice of the Bar Date by mailing a notice of Bar Date approved by this Court (the "Bar Date Notice"), together with a proof of claim form, to (a) the persons or entities set forth in the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs (the "Schedules and Statements") filed with this Court on January 20, 2006 (and subsequently amended on February 1, 2006 and April 18, 2006) and (b) the persons and entities included in the notice database compiled by the Debtors, but not listed on any of the Schedules and Statements. In total, the Debtors provided Bar Date Notices to more than 500,000 persons and entities.

18. In addition, the Debtors published the Bar Date Notice in the New York Times (National Edition), the Wall Street Journal (National, European, and Asian Editions), USA Today (Worldwide Edition), the Automotive News (National Edition), and in local editions of the following publications: the Adrian Daily Telegram, the Arizona Daily Star, the Buffalo

News, the Chicago Sun Times, the Clinton News, the Columbia Dispatch, the Daily Leader,
Dayton Daily News, the Detroit Free Press, the El Paso Times, the Fitzgerald Herald Leader, the
Flint Journal, the Gadsden Times, the Grand Rapids Press, the Greenville News, the Indianapolis
Star, the Kansas City Star, the Kokomo Tribune, the Lansing State Journal, the Laurel Leader,
the Los Angeles Daily News, the Milwaukee Journal Sentinel, the Mobile Beacon, the Mobile
Register, the Oakland Press, the Olathe Daily News, the Rochester Democrat and Chronicle, the
Saginaw News, the Sandusky, the Tribune Chronicle, the Tulsa World, the Tuscaloosa News,
and the Vindicator, and electronically through posting on the Delphi Legal Information Website,
www.delphidocket.com, on or before April 24, 2006.

19. Approximately 16,600 proofs of claim (the "Proofs of Claim") have been
filed against the Debtors in these cases. The Debtors have filed six omnibus procedural Claims
objections⁵ and five omnibus substantive Claims objections.⁶ Pursuant to such omnibus Claims

⁵ The Debtors filed the First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (i) Duplicate And Amended Claims And (ii) Equity Claims (Docket No. 5151) on September 19, 2006; the Second Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (i) Equity Claims, (ii) Claims Duplicative Of Consolidated Trustee Or Agent Claims, And (iii) Duplicate And Amended Claims (Docket No. 5451) on October 31, 2006; the Fourth Omnibus Objection (Procedural) Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Duplicate And Amended Claims (Docket No. 6099) on December 8, 2006; the Sixth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (i) Duplicate And Amended Claims And (ii) Equity Claims (Docket No. 6571) on January 12, 2007; the Eighth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Claims Duplicative Of The Consolidated Trustee Claim, (C) Equity Claims, And (D) Protective Claims (Docket No. 6962) on February 15, 2007; and the Tenth Omnibus Objection (Procedural) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 To Certain (A) Duplicative and Amended Claims And (B) Equity Claims (Docket No. 7300) on March 16, 2007.

⁶ The Debtors filed the (i) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documentation, (b) Claims Unsubstantiated By Debtors' Books And Records, And (c) Claims Subject To Modification And (ii) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5452) on October 31, 2006; Fifth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documentation And (b) Claims Not Reflected On Debtors' Books And Records (Docket No. 6100) on December 8, 2006; Seventh Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Insufficiently Documented Claims, (b) Claims Not Reflected On Debtors' Books And Records, And (c) Untimely Claims (Docket No. 6585) on January 12, 2007; Ninth Omnibus

(cont'd)

objections, the Court has disallowed and expunged approximately 8,846 Claims, and another 500 Claims are the subjects of pending objections.

20. On October 31, 2006, the Debtors filed the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims (Docket No. 5453) (the "Claims Objection Procedures Motion"), in which the Debtors requested this Court, among other things, to approve certain procedures for contested claim objections. On December 7, 2006, the Court entered the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) (the "Claims Objection Procedures Order").

21. In this Thirteenth Omnibus Claims Objection, the Debtors are objecting to 698 Proofs of Claim.⁷

(cont'd from previous page)

Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Insufficiently Documented Claims, (b) Claims Not Reflected On Debtors' Books And Records, (c) Untimely Claims, And (d) Claims Subject To Modification (Docket No. 6968) on February 15, 2007; and Eleventh Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims (B) Claims Not Reflected On Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject To Modification (Docket No. 7301) on March 16, 2007.

⁷ Contemporaneously with the Thirteenth Omnibus Claims Objection, the Debtors are filing the Twelfth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims And (B) Equity Claims (the "Twelfth Omnibus Claims Objection"). In the Twelfth Omnibus Claims Objection, the Debtors object to claims on procedural grounds and are seeking to expunge and disallow Claims that (a) are duplicative of other Claims or have been amended or superseded by later filed Claims, (b) were filed by equity holders solely on account of their stock holdings, or (c) are equity claims that are insufficiently documented. The Debtors are objecting to 71 Proofs of Claim in the Twelfth Omnibus Claims Objection.

Relief Requested

22. By this Objection, the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 (a) disallowing and expunging those Claims set forth on Exhibit A-1 attached hereto because they contain insufficient documentation in support of the Claims asserted, (b) disallowing and expunging the Claim set forth on Exhibit A-2 attached hereto because it contains insufficient documentation in support of the Claim asserted and was untimely pursuant to the Bar Date Order, (c) disallowing and expunging those Claims set forth on Exhibit B-1 attached hereto because they assert liabilities or dollar amounts that are not reflected on the Debtors' books and records, (d) disallowing and expunging those Claims set forth on Exhibit B-2 attached hereto because they assert liabilities or dollar amounts that are not reflected on the Debtors' books and records and were untimely pursuant to the Bar Date Order, (e) disallowing and expunging the Claims set forth on Exhibit C-1 attached hereto because they are Claims filed by insurance companies that are merely protective in nature, (f) disallowing and expunging the Claim set forth on Exhibit C-2 attached hereto because it is a Claim filed by an insurance company that asserts liabilities that are not reflected on the Debtors' books and records, (g) disallowing and expunging the Claims set forth on Exhibit D-1 attached hereto because they were untimely pursuant to the Bar Date Order, (h) disallowing and expunging the Claims set forth on Exhibit D-2 attached hereto because they are claims filed by taxing authorities that were untimely pursuant to the Bar Date Order, (i) revising the asserted amount or classification, and/or changing the identity of the alleged Debtor, with respect to the Claims set forth on Exhibit E-1 attached hereto, (j) revising the asserted amount or classification, and/or changing the identity of the alleged Debtor, with respect to the Claims set forth on Exhibit E-2 attached hereto, which were filed by taxing authorities, and (k) revising the asserted amount

and/or classification with respect to the Claims set forth on Exhibit E-3 attached hereto, each of which is also subject to an agreement between the claimant and the Debtors relating to the valid amount of each claimant's reclamation demand, subject to certain reserved defenses.

Objections To Claims

F. Insufficiently Documented Claims

23. During their review, the Debtors discovered that certain Proofs of Claim do not include sufficient documentation to support the claim asserted (the "Insufficiently Documented Claims"). This deficiency in documentation has made it impossible for the Debtors meaningfully to review the asserted Claims. Although the Debtors contacted each Claimant which filed an Insufficiently Documented Claim (other than those Claimants which filed a blank proof of claim form), the Debtors received no additional documentation from such Claimants.⁸

24. The burden of proof to establish a claim against an estate rests on the claimant and, if a proof of claim does not include sufficient factual support, the proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); see also In re Allegheny Intern., Inc., 954 F.2d 167, 174 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc. 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at *2 (Bankr. M.D.N.C.

⁸ Claimants which responded to the Debtors' communications and provided additional information are not included as part of this objection.

May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case). As a result of the failure of the Claimants identified on Exhibit A-1 to provide sufficient documentation to permit an understanding of the basis for their Claims, those Claims do not make out a prima facie case against the Debtors.

25. The Insufficiently Documented Claims either (a) fail to assert a Claim, (b) fail to assert a monetary amount for the Claim, (c) state that there is no outstanding Claim against the Debtors, and/or (d) contain no documentation in support of the Claim or provide no evidence of the Debtors' liability for the Claim. In addition, the Insufficiently Documented Claim listed on Exhibit A-2 was received by the Debtors after the Bar Date (the "Untimely Insufficiently Documented Claim"). With respect to the Untimely Insufficiently Documented Claim, the Debtors also object to that Claim on the basis that it was not timely filed pursuant to the Bar Date Order.⁹

26. Attached hereto as Exhibit A-1 is a list of the Insufficiently Documented Claims which the Debtors have identified as Claims that do not contain sufficient documentation to permit an understanding of the basis for the claim. Identified on Exhibit A-2 is the Untimely

⁹ The Bar Date Order provides, in relevant part:

Any Person or Entity which is required to file a Proof of Claim in these chapter 11 cases but that fails to do so in a timely manner on or before the applicable Bar Date shall be forever barred, estopped, and enjoined from (a) asserting any Claim against the Debtors that such Person or Entity has that (i) is in an amount that exceeds the amount, if any, that is set forth in the Schedules as undisputed, non-contingent, and unliquidated or (ii) is of a different nature or in a different classification than as set forth in the Schedules (any such Claim referred to as an "Unscheduled Claim") and (b) voting upon, or receiving distributions under, any plan or plans of reorganization in these chapter 11 cases in respect of an Unscheduled Claim, and the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to such Unscheduled Claim.

Bar Date Order ¶ 11.

Insufficiently Documented Claim, which the Debtors have concluded does not contain sufficient documentation to permit an understanding of the basis for the Claim and, in addition, was not timely filed pursuant to the Bar Date Order.¹⁰ In the event that this Court does not disallow and expunge these Claims in full, the Debtors expressly reserve all of their rights to further object to the Insufficiently Documented Claims and the Untimely Insufficiently Documented Claim at a later date on any basis whatsoever. Accordingly, the Debtors (a) object to both the Insufficiently Documented Claims and the Untimely Insufficiently Documented Claim and (b) seek entry of an order disallowing and expunging both the Insufficiently Documented Claims and the Untimely Insufficiently Documented Claim in their entirety.

G. Claims Not Reflected On The Debtors' Books And Records

27. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain Proofs of Claim assert liabilities or dollar amounts that are not owing pursuant to the Debtors' books and records (the "Books and Records Claims"). In addition, the Debtors determined that certain other Proofs of Claim also assert liabilities or dollar amounts that are not owing pursuant to the Debtors' books and records and, in addition, were not timely filed pursuant to the Bar Date Order (the "Untimely Books and Records Claims"). The Debtors believe that the parties asserting both Books and Records Claims and Untimely Books and Records Claims are not creditors of the Debtors.

28. The bases for determining that the Debtors are not liable for an asserted Claim include, but are not limited to, the following: (a) the Debtors' books and records do not reflect the existence of the asserted Claim or of the Claimant asserting such Claim, (b) the

¹⁰ The Untimely Insufficiently Documented Claims listed on Exhibit A-2 were not included as part of the Motion For Order Under Fed. R. Bankr. P. 3003(c)(3) And 9006(b)(1) Deeming Certain Proofs Of Claim Timely Filed, dated September 29, 2006 (Docket No. 5238) ("Claims Timeliness Motion").

Debtors' books and records reflect that the Claim has been paid pursuant to a prior order of this Court, (c) the Debtors' books and records reflect that the asserted Claim was properly paid prior to the commencement of the Debtors' cases, and (d) the Claim constitutes a postpetition liability that has been paid by the Debtors in the ordinary course of the Debtors' businesses.

29. A claimant's proof of claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "at least one of the allegations that is essential to the claim's legal sufficiency." WorldCom, 2005 WL 3832065, at *4 (quoting Allegheny, 954 F.2d at 174). Once such an allegation is refuted, "the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence." Id.

30. Attached hereto as Exhibit B-1 is a list of the Books and Records Claims that the Debtors have identified as Claims for which the Debtors are not liable. Attached hereto as Exhibit B-2 is a list of the Untimely Books and Records Claims that the Debtors have also identified as Claims for which the Debtors are not liable. The Debtors object to the Untimely Books and Records Claims not only because the Debtors have no liability in respect thereof, but also because the Claims were not timely filed pursuant to the Bar Date Order.¹¹ If this Court does not disallow and expunge these Claims in full, the Debtors expressly reserve all of their rights to further object to any or all of the Books and Records Claims and the Untimely Books and Records Claims at a later date on any basis whatsoever.

31. Accordingly, the Debtors (a) object to the Books and Records Claims and the Untimely Books and Records Claims and (b) seek entry of an order disallowing and

¹¹ The Untimely Books and Records Claims listed on Exhibit B-2 hereto were not included as part of the Claims Timeliness Motion.

expunging both the Books and Records Claims and the Untimely Books and Records Claims in their entirety.

H. Insurance Claims

32. During the Debtors' review of the Proofs of Claim, the Debtors reviewed certain of the Proofs of Claim filed by insurance companies (the "Insurance Claims").

(i) Protective Insurance Claims

33. The Debtors determined that certain Insurance Claims are being asserted for future rejection damages that could arise if the Debtors ultimately reject an executory contract for insurance coverage (the "Insurance Contracts") pursuant to section 365 of the Bankruptcy Code (the "Protective Insurance Claims").

34. The Debtors have assumed the Insurance Contracts that are the subject of the Protective Insurance Claims. Therefore, the Debtors object to the Protective Insurance Claims because they in fact represent Claims for liabilities that will never be incurred.

35. Attached hereto as Exhibit C-1 is a list of Insurance Claims that the Debtors have identified as Protective Insurance Claims. Accordingly, the Debtors (a) object to the Protective Insurance Claims and (b) seek entry of an order disallowing and expunging the Protective Insurance Claims in their entirety.

(ii) Books And Records Insurance Claim

36. In addition, the Debtors determined that a Proof of Claim by one insurance company asserted a liability not owing pursuant to the Debtors' books and records (the "Books and Records Insurance Claim"). This claim is identified on Exhibit C-2 attached hereto. Accordingly, the Debtors (a) object to the Books and Records Insurance Claim and (b) seek to have the Books and Records Insurance Claim expunged in its entirety.

I. Untimely Claims

37. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain of the Proofs of Claim were received by the Debtors after the Bar Date (the "Untimely Claims"). With respect to the Untimely Claims, the Debtors object to such Claims on the basis that they were not timely filed pursuant to the Bar Date Order. Attached hereto as Exhibit D-1 is a list of Untimely Claims. The Debtors also determined that certain of the Proofs of Claims filed by taxing authorities (the "Tax Claims") were received by the Debtors after the Bar Date or were amended after the Bar Date (the "Untimely Tax Claims"). Attached hereto as Exhibit D-2 is a list of Untimely Tax Claims. Accordingly, the Debtors (a) object to the Untimely Claims and Untimely Tax Claims¹² and (b) seek the entry of an order disallowing and expunging the Untimely Claims and Untimely Tax Claims.

J. Claims Subject To Modification

38. During the Debtors' review of the Proofs of Claim, the Debtors have determined that certain Claims (a) are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured, administrative, or priority status (collectively, the "Claims Subject to Modification").

39. Although in the Thirteenth Omnibus Claims Objection the Debtors do not seek to disallow and expunge the Claims Subject to Modification, based on an initial review the Debtors have determined that their liability with respect to each such Claim does not exceed the dollar amount set forth on Exhibit E-1 attached hereto. Moreover, in some cases, the Debtors

¹² None of the Untimely Claims listed on Exhibit D-1 and Untimely Tax Claims listed on Exhibit D-2 hereto were included as part of the Claims Timeliness Motion.

have determined that such Claims should be reclassified as set forth on Exhibit E-1 attached hereto. Finally, in some cases, the Debtors have determined that such Claims should be asserted against a different Debtor entity, as indicated on Exhibit E-1 attached hereto by a change in the applicable case number. The bases for placing a Claim in the Claims Subject to Modification category of objection include, but are not limited to, the following: the asserted Claim (a) does not account for amounts that may have been paid or credited against such Claim prior to the commencement of these cases, (b) may include postpetition liabilities, (c) does not account for amounts that may have been paid or credited against such Claim following the commencement of these cases, (d) was docketed and filed against the wrong Debtor entity, and/or (e) is misclassified as a priority or secured claim. Thus, the Debtors seek to (i) convert the amount of each Claim Subject to Modification to a fully liquidated, U.S.-denominated amount consistent with the Debtors' books and records and/or the liquidated amount requested by the Claimant (thus eliminating the unliquidated component), as appropriate, (ii) change the identity of the Debtor against which the Claim is asserted, and/or (iii) appropriately reclassify the Claim.

40. As stated above, a claimant's proof of claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "at least one of the allegations that is essential to the claim's legal sufficiency." WorldCom, 2005 WL 3832065, at *4 (quoting Allegheny, 954 F.2d at 174). As with the Unsubstantiated Claims, the Debtors' books and records refute that certain of the claims asserted in each Claim Subject to Modification are actually owed by any of the Debtors.

41. Set forth on Exhibit E-1 attached hereto is a list of Claims Subject to Modification that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount against a different Debtor than the one identified by the claimant.

For each Claim Subject to Modification, Exhibit E-1 reflects the amount, classification, and Debtor asserted in the Claimant's Proof of Claim in a column titled "Claim As Docketed"¹³ and the proposed modified dollar amount and classification for the Claim, and the Debtor against which the Claim should be asserted, in a column titled "Claim As Modified."

42. The Debtors object to the amount, classification, and/or identity of the Debtor for each Claim Subject to Modification listed on Exhibit E-1 and request that each such Claim be revised to reflect the amount, classification, and Debtor listed in the "Claim As Modified" column of Exhibit E-1. Thus, no Claimant listed on Exhibit E-1 would be entitled to (a) recover for any Claim Subject to Modification in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit E-1, (b) assert a classification that is inconsistent with the classification that is listed in the "Claim As Modified" column, and/or (c) assert a claim against a Debtor other than that whose case number is listed in the "Claim As Modified" column on Exhibit E-1, subject to the Debtors' right to further object to each such Claim Subject to Modification. For clarity, Exhibit E-1 refers to the Debtor entities by case number and Exhibit F displays the formal name of seventeen Debtor entities and their associated bankruptcy case numbers referenced in Exhibit E-1.

43. The inclusion of the Claims Subject to Modification on Exhibit E-1, however, does not reflect any view by the Debtors as to the ultimate validity of any such Claim. The Debtors therefore expressly reserve all of their rights to further object to any or all of the Claims Subject to Modification at a later date on any basis whatsoever.

44. Accordingly, the Debtors (a) object to the asserted amount, classification, and/or identity of the Debtor for each Claim Subject to Modification and (b) seek an order

¹³ The Asserted Claim Amount on Exhibits E-1, E-2, and E-3 reflect only asserted liquidated claims.

modifying the Claims Subject to Modification to reflect the Modified Total, classification for the Claim, and/or the Debtor against which such Claim should be asserted, as set forth on Exhibit E-1.

(iii) Tax Claims Subject To Modification

45. In addition, the Debtors have also determined that certain Tax Claims asserted against the Debtors (a) state the incorrect amount and/or (b) were filed and docketed against the wrong Debtors, and/or (c) assert secured or unsecured priority status without sufficient documentation to support such status (collectively, the "Tax Claims Subject to Modification").

46. Set forth on Exhibit E-2 attached hereto is a list of Tax Claims Subject to Modification that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount against the appropriate Debtor. For each Tax Claim Subject to Modification, Exhibit E-2 reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed" and the proposed modified dollar amount and classification for the Tax Claim, and the Debtor against which the Tax Claim should be asserted, in a column titled "Claim As Modified."

47. The Debtors object to the amount, classification, and/or identity of the Debtor for each Tax Claim Subject to Modification listed on Exhibit E-2 and request that each such Claim be revised to reflect the amount, classification, and Debtor listed in the "Tax Claim As Modified" column of Exhibit E-2. Thus, no Claimant listed on Exhibit E-2 would be entitled to (a) recover for any Tax Claim Subject to Modification in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit E-2, (b) assert a classification that is inconsistent with the classification that is listed in the "Claim As Modified" column, and/or (c) assert a claim against a Debtor other than that whose case number is listed in the "Claim As

Modified" column on Exhibit E-2, subject to the Debtors' right to further object to each such Tax Claim Subject to Modification. For clarity, Exhibit E-2 refers to the Debtor entities by case number and Exhibit F displays the formal name of seventeen Debtor entities and their associated bankruptcy case numbers referenced in Exhibit E-2.

48. Accordingly, the Debtors (a) object to the asserted amount, classification, and/or Debtor for each Tax Claim Subject to Modification and (b) seek an order modifying the Tax Claims Subject to Modification to reflect the Modified Total, classification, and/or Debtor against which such Claim should be asserted, as set forth on Exhibit E-2.

(iv) Claims Subject To Modification And Reclamation Agreement

49. In addition, the Debtors have also determined that certain Claims (the "Claims Subject to Modification and Reclamation Agreement") assert a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement whereby the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant has consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (a) and (b) each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to by the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

50. Set forth on Exhibit E-3 attached hereto is a list of Claims Subject to Modification and Reclamation Agreement that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount against the appropriate Debtor. For each Claim Subject to Modification and Reclamation Agreement, Exhibit E-3 reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim as Docketed" and the proposed modified dollar amount and classification for Claim Subject to

Modification and Reclamation Agreement, and the Debtor against which such Claim should be asserted, in a column titled "Claim As Modified."

51. The Debtors object to the amount, classification, and/or identity of the Debtor for each Claim Subject to Modification and Reclamation Agreement listed on Exhibit E-3 and request that each such Claim be revised to reflect the amount, classification, and identity of the Debtor listed in the "Claim As Modified" column of Exhibit E-3. Thus, no Claimant listed on Exhibit E-3 would be entitled to (a) recover for any Claim Subject to Modification and Reclamation Agreement in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit E-3 or (b) assert a classification that is inconsistent with the classification that is listed in the "Claim As Modified" column, subject to the Debtors' right to further object to each such Claim Subject to Modification and Reclamation Agreement. For clarity, Exhibit E-3 refers to the Debtor entities by case number and Exhibit F displays the formal name of seventeen Debtor entities and their associated bankruptcy case numbers referenced in Exhibit E-3.

52. Accordingly, the Debtors (a) object to the Amount, classification, and/or identity of the Debtor for the Claims Subject to Modification and Reclamation Agreement and (b) seek an order modifying the Claims Subject to Modification and Reclamation Agreement to reflect the Modified Total, classification, and/or identity of the Debtor against which such Claim should be asserted, as set forth on Exhibit E-3.

Separate Contested Matters

53. Pursuant to the Claims Objection Procedures Order, to the extent that a response is filed with respect to any Claim listed in this Thirteenth Omnibus Claims Objection, each such Claim and the objection to such Claim asserted in this Thirteenth Omnibus Claims

Objection will be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Pursuant to the Claims Objection Procedures Order, any order entered by the Court with respect to an objection asserted in this Thirteenth Omnibus Claims Objection will be deemed a separate order with respect to each Claim.

Reservation Of Rights

54. The Debtors expressly reserve the right to amend, modify, or supplement this Thirteenth Omnibus Claims Objection and to file additional objections to the Proofs of Claim or any other Claims (filed or not) which may be asserted against the Debtors, including without limitation the right to object to any claim on the basis that it has been asserted against the wrong Debtor entity. Should one or more of the grounds for objection stated in this Thirteenth Omnibus Claims Objection be dismissed, the Debtors reserve their rights to object on other stated grounds or on any other grounds that the Debtors discover during the pendency of these cases. In addition, the Debtors reserve the right to seek further reduction of any Claim to the extent that such Claim has been paid.

Responses To Objections

55. Responses to the Thirteenth Omnibus Claims Objection are governed by the provisions of the Claims Objection Procedures Order. The following summarizes the provisions of that Order, but is qualified in all respects by the express terms thereof.

K. Filing And Service Of Responses

56. To contest an objection, responses (a "Response"), if any, to the Thirteenth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing

system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton), in each case so as to be **received no later than 4:00 p.m. (prevailing Eastern time) on May 24, 2007.**

L. Contents Of Responses

57. Every Response to this Thirteenth Omnibus Claims Objection must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the Claimant and a brief description of the basis for the amount of the Claim;
- (c) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant must disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;
- (e) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and

(f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

M. Timely Response Required

58. If a Response is properly and timely filed and served in accordance with the foregoing procedures, the hearing on the relevant Claims covered by the Response will be adjourned to a future hearing, the date of which will be determined by the Debtors, by serving notice to the Claimant as provided in the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors request that this Court conduct a final hearing on May 31, 2007 at 10:00 a.m. (prevailing Eastern time). The procedures set forth in the Claims Objection Procedures Motion will apply to all Responses and hearings arising from this Thirteenth Omnibus Claims Objection.

59. Only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose proof of claim is subject to the Thirteenth Omnibus Claims Objection and who is served with the Thirteenth Omnibus Claims Objection fails to file and serve a timely Response in compliance with the Claims Objection Procedures Order, the Debtors may present to the Court an appropriate order seeking relief with respect to such claim consistent with the relief sought in the Thirteenth Omnibus Claims Objection without further notice to the Claimant, provided that, upon entry of such an order, the Claimant will receive notice of the entry of such order as provided in the Claims Objection Procedures Order; provided further, however, that if the Claimant files a timely Response which does not include the required minimum information required by the Claims Objection Procedures Order, the Debtors may seek disallowance and expungement of the relevant claim or claims only in accordance with the Claims Hearing Procedures Order.

60. To the extent that a Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code, if the Claimant has filed a Response in accordance with the procedures outlined above which (a) acknowledges that the Claim is contingent or fully or partially unliquidated and (b) provides the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), pursuant to the Claims Objection Procedures Order the Debtors may elect to accept provisionally the Claimant's Asserted Estimated Amount as the estimated amount of such Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code, by providing notice as described more fully in the Claims Objection Procedures Order.

Replies To Responses

61. Replies to any Responses shall be governed by the Claims Objection Procedures Order.

Service Of Thirteenth Omnibus Claims Objection Order

62. Service of any order with regard to this Thirteenth Omnibus Claims Objection will be made in accordance with the Claims Objection Procedures Order.

Further Information

63. Questions about this Thirteenth Omnibus Claims Objection or requests for additional information about the proposed disposition of Claims hereunder should be directed to the Debtors' counsel by e-mail to delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100,

Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Questions regarding the amount of a Claim or the filing of a Claim should be directed to the Claims Agent at 1-888-249-2691 or www.delphidocket.com. Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Claims.

Notice

64. Notice of this Objection has been provided in accordance with the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered on October 26, 2006 (Docket No. 5418), and the Claims Objection Procedures Order.

65. Pursuant to the Claims Objection Procedures Order, the Debtors will provide each Claimant whose Proof of Claim is subject to an objection pursuant to this Thirteenth Omnibus Claims Objection with a personalized Notice Of Objection To Claim which specifically identifies the Claimant's Proof of Claim that is subject to an objection and the basis for such objection as well as a copy of the Claims Objection Procedures Order. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits A-1, A-2, B-1, B-2, C-1, C-2, D-1, and D-2 is attached hereto as Exhibit G. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits E-1, E-2, and E-3 is attached hereto as Exhibit H. Claimants will receive a copy of this Thirteenth Omnibus Claims Objection without Exhibits A through E hereto. Claimants will nonetheless be able to review such exhibits free of charge by accessing the Debtors' Legal Information Website (www.delphidocket.com). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Memorandum Of Law

66. Because the legal points and authorities upon which this Objection relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

WHEREFORE the Debtors respectfully request that the Court enter an order (a) granting the relief requested herein and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
April 27, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 9331)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Thirteenth Omnibus Objection To Certain Claims (the "Thirteenth Omnibus Objection"), a copy of which is enclosed (without exhibits). The Debtors' Thirteenth Omnibus Objection is set for hearing on May 31, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED THIRTEENTH OMNIBUS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MAY 24, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Thirteenth Omnibus Objection identifies five different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

The Claim identified as having a Basis For Objection of "Untimely Insufficiently Documented Claim" is a Claim that did not contain sufficient documentation in support

of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim, and also was not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books and Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books and Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Protective Insurance Claims" are those Claims that were filed to protect against future rejection damages that could arise if the Debtors ultimately reject an executory insurance contract pursuant to section 365 of the Bankruptcy Code.

The Claim identified as having a Basis For Objection of "Books and Records Insurance Claim" is a Claim that asserts a liability or a dollar amount that the Debtors have determined is not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Claims" are those Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject to Modification" are those Claims (a) that the Debtors have determined were overstated, and/or (b) with respect to which the Debtors seek to appropriately re-classify the total amount remaining, and/or (c) with respect to which the Debtors seek to specify the appropriate Debtor by case number.

Claims identified as having a Basis For Objection of "Tax Claims Subject to Modification" are those Claims that (a) state the incorrect amount, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or unsecured priority status.

Claims identified as having a Basis For Objection of "Claims Subject to Modification and Reclamation Agreement" are those Claims in which the claimant asserted a reclamation demand and the Debtors and the claimant have entered into a letter agreement (the

"Reclamation Letter Agreement") pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand, subject to the Debtor's right to seek, at any time and notwithstanding the claimant's agreement to the amount set forth in the Reclamation Letter Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number

If you wish to view the complete exhibits to the Thirteenth Omnibus Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Thirteenth Omnibus Objection to your Claim, please contact Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Thirteenth Omnibus Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (Prevailing Eastern Time) on May 24, 2007. Your Response, if any, to the Thirteenth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the claims objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the May 31, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on May 31, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE THIRTEENTH OMNIBUS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE THIRTEENTH OMNIBUS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY

OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER.
Thus, your failure to respond may forever bar you from sustaining a claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Thirteenth Omnibus Objection To Certain Claims (the "Thirteenth Omnibus Objection"), a copy of which is enclosed (without exhibits). The Debtors' Thirteenth Omnibus Objection is set for hearing on May 31, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED THIRTEENTH OMNIBUS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MAY 24, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Thirteenth Omnibus Objection identifies five different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

The Claim identified as having a Basis For Objection of "Untimely Insufficiently Documented Claim" is a Claim that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim, and also was not timely filed pursuant to the Order Under 11 U.S.C. §§

107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

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Claims identified as having a Basis For Objection of "Claims Subject to Modification" are those Claims (a) that the Debtors have determined were overstated, and/or (b) with respect to which the Debtors seek to appropriately re-classify the total amount remaining, and/or (c) with respect to which the Debtors seek to specify the appropriate Debtor by case number.

Claims identified as having a Basis For Objection of "Tax Claims Subject to Modification" are those Claims that (a) state the incorrect amount, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or unsecured priority status.

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any time and notwithstanding the claimant's agreement to the amount set forth in the Reclamation Letter Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature

If you wish to view the complete exhibits to the Thirteenth Omnibus Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Thirteenth Omnibus Objection to your Claim, please contact Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Thirteenth Omnibus Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (Prevailing Eastern Time) on May 24, 2007. Your Response, if any, to the Thirteenth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the claims objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the May 31, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on May 31, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE THIRTEENTH OMNIBUS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE THIRTEENTH OMNIBUS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
: In re : Chapter 11
: :
: DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
: :
: Debtors. : (Jointly Administered)
: :
-----X

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007
DISALLOWING AND EXPUNGING CERTAIN (A) INSUFFICIENTLY DOCUMENTED
CLAIMS, (B) CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, (C)
PROTECTIVE INSURANCE CLAIMS, (D) INSURANCE CLAIMS NOT REFLECTED ON
DEBTORS' BOOKS AND RECORDS, (E) UNTIMELY CLAIMS AND UNTIMELY TAX
CLAIMS, AND (F) CLAIMS SUBJECT TO MODIFICATION, TAX CLAIMS SUBJECT TO
MODIFICATION, AND CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION
AGREEMENT IDENTIFIED IN THIRTEENTH OMNIBUS CLAIMS OBJECTION

("THIRTEENTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. §
502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Insufficiently Documented Claims, (b) Claims
Not Reflected On Debtors' Books And Records, (c) Protective Insurance Claims, (d) Insurance
Claims Not Reflected On Debtors' Books And Records, (e) Untimely Claims And Untimely Tax
Claims, And (f) Claims Subject To Modification, Tax Claims Subject To Modification, And
Claims Subject To Modification And Reclamation Agreement, dated April 27, 2007 (the
"Thirteenth Omnibus Claims Objection"),¹ of Delphi Corporation and certain of its subsidiaries
and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the
Thirteenth Omnibus Claims Objection.

"Debtors"); and upon the record of the hearing held on the Thirteenth Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim (as to each, a "Claim") listed on Exhibits A-1, A-2, B-1, B-2, C-1, C-2, D-1, D-2, E-1, E-2, and E-3 attached hereto was properly and timely served with a copy of the Thirteenth Omnibus Claims Objection, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), a personalized Notice Of Objection To Claim, the proposed order in respect of the Thirteenth Omnibus Claims Objection, and notice of the deadline for responding to the Thirteenth Omnibus Claims Objection. No other or further notice of the Thirteenth Omnibus Claims Objection is necessary.

B. The Court has jurisdiction over the Thirteenth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Thirteenth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Thirteenth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A-1 hereto contain insufficient documentation to support the Claims asserted (the "Insufficiently Documented Claims").

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

D. The Claim listed on Exhibit A-2 hereto contains insufficient documentation to support the Claim asserted and was also untimely pursuant to the Bar Date Order (the "Untimely Insufficiently Documented Claim").

E. The Claims listed on Exhibit B-1 hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books and Records Claims").

F. The Claims listed on Exhibit B-2 hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records and were also untimely pursuant to the Bar Date Order (the "Untimely Books and Records Claims").

G. The Claims listed on Exhibit C-1 hereto were filed by creditors to protect against future rejection damages (the "Protective Insurance Claims").

H. The Claim listed on Exhibit C-2 hereto contains liabilities and dollar amounts that are not reflected on the Debtors' books and records (the "Books and Records Insurance Claim").

I. The Claims listed on Exhibit D-1 hereto were untimely pursuant to the Bar Date Order (the "Untimely Claims").

J. The Tax Claims listed on Exhibit D-2 hereto were untimely pursuant to the Bar Date Order (the "Untimely Tax Claims").

K. The Claims listed on Exhibit E-1 hereto (a) are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured, administrative, or priority status (the "Claims Subject to Modification").

L. The Tax Claims listed on Exhibit E-2 hereto (a) state the incorrect amount, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) assert secured or unsecured priority status without sufficient documentation to support such status (collectively, the "Tax Claims Subject to Modification").

M. The Claims listed on Exhibit E-3 hereto (a) (i) were denominated in a foreign currency or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtors, and/or (iii) incorrectly assert secured, administrative, or priority status and (b) are Claims with respect to which the claimant asserted a reclamation demand and the Debtors and the claimant have entered into a letter agreement (the "Reclamation Letter Agreement") pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand, subject to the Debtor's right to seek, at any time and notwithstanding the claimant's agreement to the amount set forth in the Reclamation Letter Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Claims Subject to Modification and Reclamation Agreement").

N. The relief requested in the Thirteenth Omnibus Claims Objection is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. Each Insufficiently Documented Claim listed on Exhibit A-1 hereto is hereby disallowed and expunged in its entirety.

2. The Untimely Insufficiently Documented Claim listed on Exhibit A-2 hereto is hereby disallowed and expunged in its entirety.

3. Each Books and Records Claim listed on Exhibit B-1 hereto is hereby disallowed and expunged in its entirety.

4. Each Untimely Books and Records Claim listed on Exhibit B-2 hereto is hereby disallowed and expunged in its entirety.

5. Each Protective Insurance Claim listed on Exhibit C-1 hereto is hereby disallowed and expunged in its entirety.

6. The Books and Records Insurance Claim listed on Exhibit C-2 hereto is hereby disallowed and expunged in its entirety.

7. Each Untimely Claim listed on Exhibit D-1 hereto is hereby disallowed and expunged in its entirety.

8. Each Untimely Tax Claim listed on Exhibit D-2 hereto is hereby disallowed and expunged in its entirety.

9. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit E-1 hereto is revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit E-1 shall be entitled to (a) a recovery for any Claim Subject to Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with the classification that is listed in the "Claim As Modified" column, and/or (c) assert a claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit E-1, subject to the Debtors' right to further object to each such Claim Subject to Modification. The Claims Subject to Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

10. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit E-2 hereto is revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit E-2 shall be entitled to (a) a recovery for any Tax Claim Subject to Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with the classification that is listed in the "Claim As Modified" column, and/or (c) assert a claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit E-2, subject to the Debtors' right to further object to each such Tax Claim Subject to Modification. The Tax Claims Subject to Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

11. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit E-3 hereto is revised to the amount and classification listed as the "Claim As Modified." No Claimant listed on Exhibit E-3 shall be entitled to (a) a recovery for any Claim Subject to Modification and Reclamation Agreement in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with the classification that is listed in the "Claim As Modified" column on Exhibit E-3, and/or (c) assert a claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit E-3, subject to the Debtors' right to further object to each such Claim Subject to Modification and Reclamation Agreement. The Claims Subject to Modification and Reclamation Agreement shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

12. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to claims that are the subject of the Thirteenth Omnibus Claims Objection.

13. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any claim asserted against any of the Debtors.

14. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Thirteenth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

15. Each of the objections by the Debtors to each Claim addressed in the Thirteenth Omnibus Claims Objection constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Thirteenth Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

16. Kurtzman Carson Consultants LLC is hereby directed to serve this order in accordance with the Claims Objection Procedures Order.

17. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Thirteenth Omnibus Claims Objection.

Dated: New York, New York
May ___, 2007

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT C

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Thirteenth Omnibus Objection To Certain Claims (the "Thirteenth Omnibus Objection"), a copy of which is enclosed (without exhibits). A copy of this notice was sent to you on April 27, 2007. The Debtors' Thirteenth Omnibus Objection with respect to your Claims identified in the table below was initially set for hearing on May 31, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. The hearing with respect to the Debtors' Thirteenth Omnibus Objection to your Claims identified in the table below has been adjourned to June 26, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JUNE 19, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Thirteenth Omnibus Objection identifies five different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

The Claim identified as having a Basis For Objection of "Untimely Insufficiently Documented Claim" is a Claim that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim, and also was not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books and Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books and Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Protective Insurance Claims" are those Claims that were filed to protect against future rejection damages that could arise if the Debtors ultimately reject an executory insurance contract pursuant to section 365 of the Bankruptcy Code.

The Claim identified as having a Basis For Objection of "Books and Records Insurance Claim" is a Claim that asserts a liability or a dollar amount that the Debtors have determined is not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Claims" are those Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject to Modification" are those Claims (a) that the Debtors have determined were overstated, and/or (b) with respect to which the Debtors seek to appropriately re-classify the total amount remaining, and/or (c) with respect to which the Debtors seek to specify the appropriate Debtor by case number.

Claims identified as having a Basis For Objection of "Tax Claims Subject to Modification" are those Claims that (a) state the incorrect amount, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or unsecured priority status.

Claims identified as having a Basis For Objection of "Claims Subject to Modification and Reclamation Agreement" are those Claims in which the claimant asserted a reclamation demand and the Debtors and the claimant have entered into a letter agreement (the "Reclamation Letter Agreement") pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand, subject to the Debtor's right to seek, at any time and notwithstanding the claimant's agreement to the amount set forth in the Reclamation Letter Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9

If you wish to view the complete exhibits to the Thirteenth Omnibus Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Thirteenth Omnibus Objection to your Claim, please contact Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Thirteenth Omnibus Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (Prevailing Eastern Time) on June 19, 2007. Your Response, if any, to the Thirteenth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the claims objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the June 26, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on June 26, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE THIRTEENTH

OMNIBUS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE THIRTEENTH OMNIBUS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a claim against the Debtors.